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**VERMILION PARISH POLICE JURY
FINANCIAL REPORT
DECEMBER 31, 1998**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Main Square office of the Registered Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 2 1999

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INDEPENDENT AUDITORS' REPORT

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We have audited the general purpose financial statements of Vernilion Parish Police Jury and the combining, individual fund and account group financial statements of the Jury as and for the year ended December 31, 1998, as listed in the table of contents. These financial statements are the responsibility of the Jury's elected officials. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," and the Louisiana Governmental Audit Guide. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements do not include financial data of various governmental agencies (component units), which should be included in order to conform with generally accepted accounting principles. The effects of the omission of these governmental agencies on assets, liabilities and fund equity at December 31, 1998 and the equity of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

8800 E. Broadway, Suite 200
Tulsa, Oklahoma 74117
Kroussard, Pochre, Lewis & Bureau, L.L.P.
Certified Public Accountants

In our opinion, except for the effect of the omission of the financial statements of component units as explained in the third paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Vermilion Parish Police Jury at December 31, 1998, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

However, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of Vermilion Parish Police Jury at December 31, 1998, and the results of operations of such funds and the cash flows of the individual proprietary fund for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 26, 1999, on our consideration of the Vermilion Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information listed as "modules" in the table of contents, including the schedule of federal financial assistance, is presented for purposes of additional analysis and is not a required part of the financial statements of Vermilion Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to such financial statements taken as a whole.

Bousquet, Poché, Lewis & Braune L.L.P.

Crowley, Louisiana
May 26, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

VIRGINIA POLICE OFFICER JURY
 RECEIPTS, 1968-1969

COMBINED BALANCE SHEET -
 ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1968

ASSETS	GOVERNMENTAL FUND TYPES				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Fund Types
Cash	\$ 145,348	\$ 3,152,804	\$ 43,804	\$ 128,337	-
INVESTMENTS	-	28,529,449	8,189,415	1,458,859	-
RECEIVABLES (net of allowance for uncollectibles):					
Accounts	4,208	21,822	-	1,028	-
Ad valorem taxes	128,387	878,348	-	-	-
Accrued interest	-	188,348	68,385	1,818	-
Others	-	-	-	-	-
Due from other funds	8,418	582,488	81,818	-	-
Due from component units	28,488	-	-	-	-
Due from other governmental agencies	515,183	2,784,147	-	-	-
RESTRICTED ASSETS:					
Cash	-	-	-	-	-
Land	-	-	-	-	-
Buildings and improvements	-	-	-	-	-
Machinery and equipment	-	-	-	-	-
Water plant and equipment	-	-	-	-	-
Books	-	-	-	-	-
Amount available in debt service funds	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-
OTHER ASSETS	-	-	-	-	-
Total assets	\$ 888,348	\$ 6,788,011	\$ 134,612	\$ 1,588,204	\$ -

Fiduciary Fund Type	Account Balance		Total	Component Units	Total	
	Monet Fixed Assets	Monet Long-Term Secs.	Monet		Monet	
			Monet		Monet	
Trust and Agency	Assets	Secs.	Primary Investment		1998	1997
\$ 344,084	\$ -	\$ -	\$ 3,983,390	\$ 133,860	\$ 4,097,848	\$ 3,453,931
-	-	-	26,276,313	33,854	26,412,947	26,053,670
-	-	-	21,610	4,828	26,638	26,570
-	-	-	763,370	-	763,370	548,898
-	-	-	268,344	-	268,344	289,759
587	-	-	99	198	692	608
312,890	-	-	287,320	-	287,320	289,310
310	-	-	10,330	979	30,607	30,808
-	-	-	3,284,418	31,434	3,389,844	3,784,330
-	-	-	-	30,620	30,620	30,379
-	804,613	-	804,613	-	804,613	888,419
-	18,284,884	-	18,284,884	-	18,284,884	8,821,628
-	15,184,483	-	13,288,483	-	13,184,483	13,187,736
-	-	-	-	808,063	808,063	777,089
-	2,289,409	-	2,289,409	-	2,289,409	2,142,397
-	-	3,233,433	3,233,433	-	3,233,433	3,483,840
-	-	4,588,886	4,588,886	-	4,588,886	8,361,418
-	-	-	-	-	-	1,036
\$ 457,064	\$ 6,284,187	\$ 3,234,433	\$ 3,787,613	\$ 1,659,884	\$ 7,179,884	\$ 6,122,384

HAMILTON WALKER POLICE JURY
 MEMPHIS, TENNESSEE

COMBINED BALANCE SHEET -
 ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)
 December 31, 1998

LIABILITIES AND FUND EQUITY	Component Fund Types					Fund Type
	General	Special Revenue	Debt Service	Capital Projects	General Services	
LIABILITIES						
Cash overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	181,466	876,884	-	187,884	-	-
Writings payable	-	24,783	-	163,428	-	-
Other payables	-	-	-	-	-	-
Due to other funds	18,900	842,540	-	-	-	-
Due to primary governmental component units	-	-	-	-	-	-
Due to other governmental agencies	-	90,111	-	-	-	-
Deferred revenues	-	82,741	-	-	-	-
Payable from restricted assets - Water deposits	-	-	-	-	-	-
Accrued claims and procedures costs	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-
Total liabilities	\$ 181,466	\$ 2,019,059	\$ -	\$ 351,312	\$ -	\$ -
FUND EQUITY						
Contributed capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments in general fixed assets	-	-	-	-	-	-
Retained earnings (accumulated deficits) -						
Unreserved and undesignated	-	-	-	-	-	-
Fund balances -						
Unreserved for:						
Encumbrances	-	-	-	-	-	-
Proprietary commitments	-	-	-	-	-	-
PWC service	-	-	2,326,631	-	-	-
Road improvements	-	-	1,853,568	-	-	-
Reserved:						
Designated for -						
Undesignated	418,282	24,448,182	-	1,229,217	-	-
Total fund equity	\$ 418,282	\$ 24,448,182	\$ 2,326,631	\$ 1,229,217	\$ -	\$ -
Total liabilities and fund equity	\$ 599,748	\$ 24,796,241	\$ 2,326,631	\$ 1,198,529	\$ -	\$ -

See Notes to Financial Statements.

Fiduciary Fund Type Trust and Agency	Account Groups		Totals (Memorandum Bal.)		Totals (Memorandum Bal.)	
	General Fund	General Long-Term	Primary Government	Component Totals	2008	2007
	Assets	Liab.	Government	Totals	2008	2007
\$ -	\$ -	\$ -	\$ 33	\$ -	\$ 33	\$ -
-	-	-	1,002,864	8,881	1,010,745	750,504
-	-	-	158,108	-	158,108	34,861
292,489	-	-	888,648	-	1,181,137	774
292,489	-	-	947,315	-	1,181,137	248,711
478	-	-	878	18,303	18,807	18,800
-	-	-	424,511	-	424,511	448,852
-	-	-	57,711	-	57,711	80,874
-	-	-	-	18,488	18,488	18,150
-	-	1,310,289	1,310,289	-	1,310,289	1,310,891
-	-	8,882,808	8,882,808	-	8,882,808	8,818,800
<u>\$ 882,981</u>	<u>\$ -</u>	<u>\$ 8,882,808</u>	<u>\$ 12,129,815</u>	<u>\$ 26,281</u>	<u>\$ 12,129,261</u>	<u>\$ 12,129,261</u>
\$ -	\$ -	\$ -	\$ -	\$ 448,815	\$ 448,815	\$ 777,188
-	24,478,248	-	24,478,248	-	24,478,148	24,378,285
-	-	-	-	85,873	85,873	187,578
-	-	-	-	-	-	5,884
-	-	-	-	-	-	118,839
-	-	-	8,126,413	-	8,126,413	1,406,248
-	-	-	1,547,618	-	1,547,618	-
-	-	-	28,283,460	221,213	28,494,673	32,001,170
<u>\$ -</u>	<u>\$ 24,478,248</u>	<u>\$ -</u>	<u>\$ 27,129,600</u>	<u>\$ 269,013</u>	<u>\$ 27,408,613</u>	<u>\$ 27,025,267</u>
<u>\$ 882,981</u>	<u>\$ 24,478,248</u>	<u>\$ 8,882,808</u>	<u>\$ 12,129,815</u>	<u>\$ 261,628</u>	<u>\$ 12,391,441</u>	<u>\$ 12,450,528</u>

VEHICLE REGISTRATION POLICY FUND
 MONROE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 1998

	Governmental Fund Types			
	General	Special Revenues	Debt Service	Capital Projects
Revenues:				
Taxes	\$ 898,983	\$ 18,711,818	\$ -	\$ -
Licenses and permits	181,787	-	-	-
Intergovernmental	894,748	4,783,377	-	459,263
Charges for services	170,888	431,716	-	-
Fines and forfeits	-	4,349	-	-
Interest	10,583	3,142,388	100,503	385,979
Miscellaneous	31,286	158,420	83,288	-
Total revenues	\$2,178,275	\$24,369,839	\$1,863,501	\$,845,242
Expenditures:				
Current -				
General government	\$2,128,913	\$ 551,716	\$ -	\$ -
Public safety	481,808	3,078,480	-	-
Public works	185,798	4,135,888	-	4,489,493
Health and welfare	185,833	3,179,520	-	-
Urban redevelopment and housing	-	898,481	-	-
Sanitation, sewerage and waste disposal	-	5,883,423	-	-
Culture and recreation	45,383	874,923	-	-
Conservation of natural resources	-	82,872	-	-
Debt service	-	-	1,874,873	-
Total expenditures	\$2,985,734	\$18,328,133	\$1,874,873	\$4,489,493
Excess (Deficiency) of revenues over expenditures	\$1,821,388	\$6,041,706	\$1,008,628	\$4,355,749
Other financing sources (uses):				
proceeds from sale of PROPERTY	\$ -	\$ 82,808	\$ -	\$ -
proceeds from sale of bonds	-	-	-	-
transfers from other funds	1,888,888	3,428,833	4,188,888	5,845,748
Transfers to other funds	(19,845)	(13,447,358)	(237,888)	(548,748)
Transfers from primary government	-	-	-	-
Transfers to component units	(182,888)	-	-	-
Total other financing sources (uses)	\$1,686,223	\$2,961,283	\$3,950,999	\$5,297,000

Totals (Memorandum Only)		Totals (Comprehension Only)	
Primary Government	Component Units	Executive Activity	
		1968	1967
\$12,388,478	\$ 28,824	\$ 12,388,504	\$ 12,788,708
225,787	-	225,787	228,897
4,228,218	18,708	4,272,958	4,788,874
804,388	-	804,388	798,995
5,249	145,247	171,495	188,555
2,492,180	2,278	2,495,789	2,482,278
428,388	481	428,325	428,467
<u>\$22,028,282</u>	<u>\$ 28,824</u>	<u>\$ 22,028,282</u>	<u>\$ 22,028,282</u>
\$ 2,848,427	\$ 862,422	\$ 2,224,285	\$ 2,848,427
2,528,288	-	2,528,288	2,582,821
8,855,757	-	8,855,757	8,855,324
2,218,500	-	2,218,500	2,158,871
898,881	-	898,881	923,870
2,982,400	-	2,982,400	2,928,288
828,228	22,241	828,228	822,544
62,872	-	62,872	48,268
<u>2,278,821</u>	<u>-</u>	<u>2,278,821</u>	<u>2,988,288</u>
<u>\$22,028,678</u>	<u>\$ 862,422</u>	<u>\$ 22,028,678</u>	<u>\$ 22,028,678</u>
\$22,028,678	\$2882,422	\$ 22,028,678	\$ 22,028,678
\$ 48,488	\$ -	\$ 48,488	\$ 28,288
-	-	-	4,028,888
12,888,288	-	12,888,288	4,822,822
12,888,288	-	12,888,288	12,888,288
-	288,088	288,088	288,088
<u>1288,088</u>	<u>-</u>	<u>1288,088</u>	<u>1288,088</u>
<u>\$ 1288,088</u>	<u>\$ 288,088</u>	<u>\$ 1288,088</u>	<u>\$ 4,822,288</u>

(continued)

HERBISON WATER POLITY JURY
ABBEVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES (CONTINUED)
Year Ended December 31, 1998

	Governmental Fund Types			
	General	Special Revenues	Debt Service	Capital Projects
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (269,860)	\$ 13,456,824	\$ 6,778,713	\$ 13,260,728
Fund balances, beginning	759,190	27,790,834	1,409,248	6,840,643
Residual equity transfer	4,008	274,743	-	-
Fund balances, ending	<u>\$ 493,338</u>	<u>\$ 28,462,399</u>	<u>\$ 1,409,248</u>	<u>\$ 6,840,643</u>

See Notes to Financial Statements.

<u>Total</u> <u>Memorandum</u> <u>Only</u> <u>Primary</u> <u>Component</u>	<u>Component</u> <u>Units</u>	<u>Total</u> <u>Memorandum Only</u>	
		<u>1958</u>	<u>1957</u>
\$12,477,410	\$ 12,454	\$12,464,961	\$ 4,826,843
34,452,813	139,894	34,762,897	27,846,258
<u>46,930,223</u>	<u>152,348</u>	<u>47,227,858</u>	<u>32,673,101</u>
<u>\$42,755,424</u>	<u>\$ 122,244</u>	<u>\$42,675,743</u>	<u>\$18,746,891</u>

**VERMILION PARISH POLICE JURY
MONROE, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (HARP 84012) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES
Year Ended December 31, 1999**

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$ 850,700	\$ 850,843	\$ 1,843
Licenses and permits	384,800	384,787	(8,987)
Intergovernmental	944,760	894,760	(49,999)
Charges for services	142,351	170,500	\$ 28,149
Fines and forfeits	-	-	-
Interest	30,500	30,382	(118)
Miscellaneous	123,000	75,280	(47,720)
Total revenues	<u>\$ 2,376,111</u>	<u>\$ 2,336,552</u>	<u>\$ (39,559)</u>
Expenditures:			
General government	\$ 2,234,700	\$ 2,328,951	\$ 94,251
Public safety	400,150	444,880	44,730
Public works	142,381	157,188	14,807
Health and welfare	122,400	120,450	(1,950)
Urban redevelopment and housing	-	-	-
Sanitation, sewerage and waste disposal	-	-	-
Culture and recreation	80,900	80,383	(517)
Conservation of natural resources	-	-	-
Total expenditures	<u>\$ 2,980,531</u>	<u>\$ 3,062,652</u>	<u>\$ 1,082,121</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (604,420)</u>	<u>\$ (726,100)</u>	<u>\$ (121,680)</u>
Other financing sources (uses):			
Proceeds from sale of property	\$ -	\$ -	\$ -
Transfers from other funds	1,000,000	1,000,000	-
Transfers to other funds	(17,045)	(37,045)	-
Transfers to component units	(124,000)	(148,000)	(24,000)
Total other financing sources (uses)	<u>\$ 758,955</u>	<u>\$ 814,955</u>	<u>\$ 56,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (145,465)</u>	<u>\$ (111,145)</u>	<u>\$ (34,320)</u>
Fund balances, beginning	700,140	700,140	-
Residual equity transfer	-	4,000	4,000
Fund balances, ending	<u>\$ 554,675</u>	<u>\$ 589,000</u>	<u>\$ 34,325</u>
See Notes to Financial Statements.			

Special Revenue Funds (See Note 14)

Account	Actual	Variance -		Total Budget	Total Actual	Total Variance
		Favorable	Unfavorable			
\$ 8,348,200	\$ 18,712,800	\$ 1,824,500	\$ -	\$ 8,442,000	\$ 12,348,400	\$ 1,928,400
5,094,134	4,790,399	303,735	1000,000	388,800	322,399	66,401
508,834	429,700	79,134	721,387	890,308	85,124	44
5,700	5,000	700	5,700	5,700	0	0
844,431	1,342,242	497,811	505,913	505,913	1,344,333	377,000
118,250	200,000	81,750	420,000	420,000	421,750	117,000
<u>\$ 18,002,723</u>	<u>\$ 27,856,842</u>	<u>\$ 3,649,000</u>	<u>\$ -</u>	<u>\$ 28,288,800</u>	<u>\$ 28,704,914</u>	<u>\$ 4,416,114</u>
\$ 648,382	\$ 113,814	\$ 534,568	\$ -	\$ 882,817	\$ 5,840,442	\$ 4,957,625
3,128,382	1,878,688	1,249,694	58,700	1,814,142	1,528,388	285,754
4,188,861	4,188,588	270,273	288,482	4,514,742	4,248,288	266,454
4,000,286	3,200,000	800,286	800,000	4,275,892	3,214,182	1,061,710
1,290,000	800,000	490,000	100,000	1,290,000	800,000	490,000
2,907,882	2,882,822	25,060	863,458	3,817,080	3,862,422	45,342
1,462,804	878,000	584,804	266,169	1,694,988	813,700	881,288
66,822	50,000	16,822	18,462	68,002	52,502	15,500
<u>\$ 18,688,887</u>	<u>\$ 14,712,842</u>	<u>\$ 3,976,045</u>	<u>\$ -</u>	<u>\$ 20,888,812</u>	<u>\$ 16,708,182</u>	<u>\$ 4,180,630</u>
\$ 1,000,000	\$ 3,328,000	\$ 2,328,000	\$ -	\$ 11,822,000	\$ 3,328,000	\$ 2,144,000
\$ 3,000	\$ 88,000	\$ 85,000	\$ -	\$ 8,000	\$ 88,000	\$ 80,000
3,008,700	3,405,881	397,181	142,000	4,048,700	4,004,882	44,818
(10,042,543)	(33,047,900)	(22,005,357)	(488,400)	(18,000,000)	(13,000,000)	(5,000,000)
<u>\$ 18,002,723</u>	<u>\$ 17,282,821</u>	<u>\$ 720,103</u>	<u>\$ 18,000,000</u>	<u>\$ 18,002,723</u>	<u>\$ 16,522,882</u>	<u>\$ 1,479,841</u>
\$ 17,098,900	\$ 18,400,210	\$ 1,301,310	\$ -	\$ 17,000,000	\$ 18,000,121	\$ 999,121
27,744,810	27,744,810	-	28,000,100	28,000,100	-	-
-	278,242	278,242	-	-	178,000	100,242
<u>\$ 28,882,800</u>	<u>\$ 28,882,822</u>	<u>\$ -</u>	<u>\$ 28,000,100</u>	<u>\$ 28,002,822</u>	<u>\$ 28,000,121</u>	<u>\$ 2,721,701</u>

WINDMILL BARBAR POLICE JURY
ANDOVERVILLE, LOUISIANA

Balance 0

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS (ACCUMULATED DEFICIT) -
ALL DISCRETIONARY FUND TYPES
YEAR ENDED DECEMBER 31, 1998

	Primary Discretionary Interest Service	Component Unit	Totals	
			Discretionary Fund	Special Use Fund
Operating revenues:				
Charges for services	\$ 518,539	\$ 48,899	\$ 578,194	\$ 517,073
Miscellaneous	-	1,821	1,821	888
Total operating revenues	\$ 518,539	\$ 50,720	\$ 580,015	\$ 517,961
Operating expenses:				
Administrative fees and insurance premiums	\$ 518,500	-	\$ 518,500	\$ 498,177
Personnel costs	-	20,863	20,863	20,867
Auto allowances	-	2,719	2,719	2,850
Chemicals	-	5,817	5,817	6,754
FUEL	-	287	287	3,133
INSURANCE	-	5,818	5,818	5,278
Telephone and utilities	-	3,716	3,716	3,767
Office expenses	-	3,800	3,800	3,444
Water installation	-	3,877	3,877	3,888
Repairs	-	3,218	3,218	4,791
Depreciation	-	61,848	61,848	58,888
Miscellaneous	-	6,343	6,343	3,268
Total operating expenses	\$ 518,500	\$ 141,512	\$ 660,012	\$ 625,868
Operating income (loss)	\$ (661)	\$ 109,208	\$ 127,213	\$ 112,810
Nonoperating revenues:				
Interest	1,448	213	1,661	1,518
Net income (loss)	\$ 1,787	\$ 109,421	\$ 128,874	\$ 114,328
Net Depreciation on assets that reduce contributed capital	-	61,568	61,568	35,488
Increase in retained earnings (accumulated deficit)	\$ 1,787	\$ 47,853	\$ 67,306	\$ 78,840
Retained earnings (accumulated deficit), beginning	277,721	2,889	280,610	284,143
Retained equity transfer	129,611	-	129,611	-
Retained earnings, ending	\$ 409,119	\$ 50,742	\$ 459,861	\$ 363,083

See Notes to Financial Statements.

VERMILION HARBOR POLICE JEFF
 BRIDGEMAN, ASSISTANT

CONDENSED STATEMENT OF CASH FLOW -
 ALL DISBURSARY FUND YEARS
 Year Ended December 31, 1978

	Primary		Totals	
	Recessional Account	Component Unit	(Recessional Only)	(Recessional Only)
	1978	1977	1978	1977
CASH FLOW FROM OPERATING ACTIVITIES				
Operating Income (Loss)	\$ (195)	\$ (18,151)	\$ (17,196)	\$ (18,007)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	-	44,584	44,584	38,484
Changes in assets and liabilities: (Increase) decrease in accounts receivable	-	1,129	1,129	11,988
Income in lieu from other funds/component units	189,478	-	189,478	18,133
Increase (decrease) in accounts payable and accrued liabilities	-	(12,627)	(12,627)	(18,862)
Net cash provided by (used in) operating activities	\$ 189,283	\$ 24,926	\$ 214,209	\$ 18,736
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES				
Increase in customer deposits	\$ -	\$ 400	\$ 400	\$ 400
Transfer out to other funds	(178,811)	-	(178,811)	-
Net cash flows from noncapital financing activities	\$ (178,811)	\$ 400	\$ (178,411)	\$ 800
CASH FLOW FROM INVESTING ACTIVITIES				
Interest	\$ 3,582	\$ 817	\$ 3,582	\$ 4,574
Net increase (decrease) in cash and cash equivalents	\$ (59,028)	\$ 14,927	\$ (44,101)	\$ (12,827)
Cash and cash equivalents at beginning of year	59,028	29,316	59,028	129,247
Cash and cash equivalents at end of year	\$ -	\$ 44,243	\$ -	\$ 116,420

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

Except for the omission of certain component units from the financial statements, as more fully described below, the financial statements of Vermilion Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Police Jury's accounting policies are described below.

Reporting entity:

The financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Primary government:

Vermilion Parish Police Jury - Vermilion Parish Police Jury is the governing authority for Vermilion Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by fourteen jurors serving four year terms representing various districts within the parish.

Individual component units:

Blended component unit -

Communication District - The voters of Vermilion Parish approved the establishment of a 311 Communication District in 2003. The District is funded primarily by fees added to customers' telephone bills. The Vermilion Parish Police Jury is currently the commission of the District. Although it is legally separate from the Police Jury, the District is reported as if it were part of the primary government because its governing body is the same as the governing body of the Jury.

MOVES TO FINANCIAL STATEMENTS

Discretely presented component units -

The component unit column in the combined financial statements includes the financial data of some of the Police Jury's component units. They are reported in a separate column to emphasize that they are legally separate from the Police Jury. Other political subdivisions, as detailed below, which would be required to be included, based on current standards, issue separate financial statements which have not been included in these financial statements. These entities are as follows:

- Consolidated Gravity Drainage District No. 5
- Consolidated Gravity Drainage District No. 2-A
- Greene Basin Gravity Drainage District No. 1
- Greene Low-Join Gravity Drainage District
- Greene Runway Gravity Drainage District
- Gravity Drainage District No. 3
- Waynes Sub-Drainage District No. 1
- 19th Ward Gravity Drainage District No. 1
- 19th Ward Gravity Drainage District No. 2
- Seventh Ward Gravity Drainage District No. 2
- South Wayne Twp Gravity Drainage District

In addition, although the Vermilion Parish library has a separate Board, the Police Jury has interpreted the structure to indicate that the library is not a legally separate entity with the right to sue and be sued. Therefore, the library has not been regarded as a component unit. The component units included in these financial statements are described below.

PLAQUEMINE JUDICIAL DISTRICT Criminal Court - The Criminal Court Fund accounts for the operations of the district court. Funding is provided by fines, forfeitures and transfers from the Police Jury. Due to the nature and significance of the relationship between the district court and the Police Jury, the court is considered a component unit.

VERMILION PARISH TOURIST COMMISSION - The Vermilion Parish Tourist Commission was established in 1981 to encourage the development of tourism in Vermilion Parish. The primary source of revenue is a 2% hotel/motel tax levied for the occupancy of hotel and motel rooms and overnight camping facilities. The Commission members are all appointed by the Police Jury.

Waterworks District No. 1 - The Waterworks District No. 1 was created by the Police Jury in 1986. The District is governed by five commissioners, all appointed by the Police Jury. In 1985, the Police Jury granted the District the authority to operate and maintain the Paces Island Water System which was constructed by the Jury and donated to the District. In addition, the District was given authority to establish and collect water user rates as it deems necessary.

NOTES TO FINANCIAL STATEMENTS

Numerous other activities and governmental entities established within the Parish of Terrebonne have been excluded because control and/or financial responsibility by Terrebonne Parish Police Jury is considered remote or due to the fact that such entities are governed by separately elected governmental officials. In particular, the three hospital districts in the Parish are considered fiscally independent special purpose governments as they meet the requirements specified in Governmental Accounting Standards Board Statement No. 14. Those requirements are that they have the authority to: 1) determine their budget without the Police Jury being able to approve or modify it; 2) levy taxes or set rates or charges without approval by the Police Jury; and 3) incur bonded debt without the approval of the Police Jury, other than ministerial or compliance approval.

Fund accounting:

The Police Jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for all or most of the Police Jury's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities provided to other departments or agencies primarily within the Police Jury are accounted for in Internal Service Funds.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Police Jury. Agency funds generally are used to account for assets that the Jury holds on behalf of others as their agent.

NOTES TO FINANCIAL STATEMENTS

Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing used) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when by the date of the sales tax collector and are recognized as revenue at that time. The police jury considers property taxes as "available" in the year for which budgeted, that is, in the year in which such taxes are billed. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

In addition to property and sales taxes, three major revenues susceptible to accrual are earned grant revenues and other intergovernmental revenues, interest revenues and charges for services.

Franchise fees, licenses and permits, and court fines are recognized when received because they are not objectively determinable.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general and special revenue funds, except for the Economic Development Fund. Annual appropriations lapse at fiscal year end.

NOTES TO FINANCIAL STATEMENTS

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

Cash and Investments:

Cash consists of amounts in demand deposit accounts, both interest and non-interest bearing.

Investments are short-term deposits and are stated at cost.

Short-term interfund receivables/payables:

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet; or, if a component unit is involved as "due from component unit/primary government" or "due to component unit/primary government."

Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All fixed assets are stated at historical cost or estimated historical cost if actual is not available. Reported fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the Jury.

Assets in the general fixed assets account group are not depreciated.

Compensated absences:

Employees of the Saline Jury earn from one to four weeks of vacation leave each year, depending on length of service. Vacation leave must be taken during the year. However, upon termination, employees are paid for any unused vacation leave accrued during the year.

NOTES TO FINANCIAL STATEMENTS

Employees of the Police Jury receive one day of sick leave each month. A total of 144 days can be accumulated. All accumulated sick leave lapses upon termination of employment or retirement.

Vacation and sick leave policies of the Vermilion Parish Library are the same as the Police Jury.

Due to uncertainty of actual amounts which will be paid for vacation and sick leave, no accruals have been made at December 31, 1998 for such amounts.

Long-term obligations:

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

Fund equity:

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use. Designated fund balances represent amounts placed for future use of financial resources.

Interfund transactions:

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonreversing or nonreciprocal permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Transfers between the primary government and discretely presented component units are reported separately from other operating transfers.

NOTES TO FINANCIAL STATEMENTS

Memoranda only - Local column:

Total columns on the general purpose financial statements are captioned "memoranda only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2. Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. These taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent on December 31. Revenue from ad valorem taxes are budgeted and recognized in the year billed.

The taxes are based on assessed values determined by the Tax Assessor of Hamilton Parish and are collected by the Sheriff. The taxes are remitted to the Police Jury net of deductions for Pension Fund contributions.

The following is a summary of ad valorem taxes levied:

	<u>Levied Billage</u>	
	<u>1998</u>	<u>1997</u>
Parishwide taxes:		
Parish tax (except Abbeville and Ragland)	5.45	5.45
Parish tax (Abbeville and Ragland)	1.72	1.72
Parishwide public improvement	3.12	3.12
Library	4.14	4.14
Health unit	2.58	2.58

	<u>Levied Billage</u>	
	<u>1998</u>	<u>1997</u>
District taxes:		
Road District No. 1 - Maintenance	5.44	5.44
Sub Road District No. 1 of 2 - Maintenance	5.15	5.15
Sub Road District No. 2 of 2 - Maintenance	4.44	4.44
Sub Road District No. 3 of 3 - Maintenance	5.08	5.08
Sub Road District No. 4 of 3 - Maintenance	4.19	4.19
Sub Road District No. 5 of 3 - Maintenance	5.18	5.18
Road District No. 6 - Maintenance	4.58	4.58
Road District No. 7 & 8 - Maintenance	5.02	5.02
Road District No. 8 - Maintenance	5.75	5.75
Road District No. 9 - Maintenance	7.07	7.07
Ward 8 Public Cemetery	.01	.01

NOTES TO FINANCIAL STATEMENTS

Total taxes levied were \$1,280,147 and \$1,354,500 for 1998 and 1997, respectively.

Note 3. Modification of Terms and Flow of Funds - Sales and Use Taxes

The Police Jury has levied three one-half cent sales and use taxes in the years 1974, 1979, and 1994. The taxes are collected by the Vermilion Parish School Board and are remitted to the Police Jury monthly, net of any collection expenses. The proceeds of these taxes are dedicated as follows:

1974 one-half cent sales and use tax

Proceeds of this tax (1998 collections \$1,818,148; 1997 \$1,471,814) are dedicated for the purpose of constructing, acquiring, improving and/or maintaining garbage and waste disposal facilities; constructing, acquiring, improving and/or maintaining fire department facilities and equipment; constructing, acquiring, improving and/or maintaining mosquito control and abatement facilities; and purchasing and acquiring the necessary land, equipment and furnishings for any of the abovesaid public works (improvements and facilities) or for any use or more of said purposes.

Proceeds of the tax have been pledged and dedicated to the retirement of Public Improvement Bonds with outstanding principal balances totaling \$118,800 as December 31, 1998.

1979 one-half cent sales and use tax

Proceeds of this tax (1998 collections \$1,818,148; 1997 \$1,471,814) are dedicated for the purpose of providing additional revenues for constructing, operating, improving and maintaining public buildings and structures, including, but not limited to, public buildings for the housing of the Parish jail and law enforcement facilities, health care facilities, Cooperative Extension Service facilities; and constructing, improving and maintaining the road system of the Parish.

Proceeds of the tax have been pledged and dedicated to the retirement of Public Improvement Bonds with an outstanding principal balance of \$1,728,000 as December 31, 1998.

1994 one-half cent sales and use tax

Proceeds of this tax (1998 collections \$1,438,388; 1997 \$1,471,814) are dedicated for the purpose of supplementing other sales tax revenues being collected in the Parish, and constructing, acquiring, improving, maintaining and operating solid waste collection and disposal facilities in the Parish, including the cost of a recycling program.

NOTES TO FINANCIAL STATEMENTS

Proceeds of the tax are pledged and dedicated to the retirement of Public Improvement Bonds with an outstanding principal balance of \$3,375,000 as December 31, 1998.

Series 1995 Certificates of Indebtedness

Proceeds of this bond issue are dedicated for the purpose of maintaining, improving and reconstructing Parish Roads and Bridges.

Excess annual revenues of the Parish above statutory, necessary and usual charges in each of the fiscal years during which the certificates are outstanding are pledged and dedicated to the retirement of the Public Improvement Bonds with an outstanding principal balance of \$1,000,000 as December 31, 1998.

Note 4. Legal compliance - budgets

The Police Jury follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Secretary-Treasurer prepares a proposed operating budget which is submitted to the budget committee who in turn presents the proposed budget to the Police Jury no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of an ordinance prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Police Jury.
6. Those budgets which the Police Jury adopts are on a basis consistent with generally accepted accounting principles as applied to governmental units.

Budgeted amounts are as originally adopted, or as amended in accordance with the procedures detailed above.

NOTES TO FINANCIAL STATEMENTS

Note 5. Deposits and Investments

At year end, the carrying amount of cash and investments (certificates of deposit) was \$20,127,120 and the bank balance was \$28,587,715. of the bank balance, \$27,432 was covered by federal depository insurance and the remaining \$28,129,278 was covered by collateral held by the Police Jury's fiscal agent in the Police Jury's name. Cash on hand and with paying agents aggregated \$22,822.

Note 6. Due From/To Other Governmental Agencies

Amounts due from/to other governmental agencies consisted of the following at December 31, 1988:

	<u>Due From</u>	<u>Due To</u>
Primary Government:		
Terminon Parish School Board -		
Sales and use taxes collected but not remitted	\$ 121,812	\$ -
Terminon Parish Sheriff's Department -		
All valorem taxes and occupational licenses fees collected but not remitted	2,257,229	-
Federal grant funds	11,978	461,122
State of Louisiana -		
State revenue sharing	222,122	-
Other state shared revenue	212,722	-
Grant funds	<u>214,222</u>	<u>-</u>
	<u>\$2,828,412</u>	<u>\$ 461,122</u>
Component Units:		
Terminon Parish School Board -		
Sales and use taxes collected but not remitted	\$ 1,222	\$ -
Terminon Parish Sheriff's Department -		
Fees and court costs	<u>2,222</u>	<u>-</u>
	<u>\$ 3,444</u>	<u>\$ -</u>

NOTES TO FINANCIAL STATEMENTS

Note T. Fixed Assets

A summary of changes in the general fixed assets for the year ended December 31, 1966 are as follows:

	Balance —12/31/65	Additions	Deletions	Balance —12/31/66
Police Jury:				
Land	\$ 894,413	\$ 28,000	\$ -	\$ 922,413
Buildings and improvements	8,403,178	503,184	-	10,208,362
Furniture and equipment	11,244,899	418,483	808,283	10,754,100
Laboratory:				
Buildings and improvements	169,123	-	-	169,123
Furniture and equipment	349,744	513,248	8,483	854,510
Laboratory books	<u>2,343,583</u>	<u>378,845</u>	<u>48,133</u>	<u>2,674,300</u>
Total	<u>\$23,001,837</u>	<u>\$1,328,358</u>	<u>\$856,816</u>	<u>\$23,473,380</u>

Note R. Long-term Debt

The following is a summary of general long-term debt transactions of Vermilion Parish Police Jury for the year ended December 31, 1966:

	Balance —12/31/65	Additions	Deletions	Balance —12/31/66
Sales tax revenue debt	\$ 3,530,000	\$ -	\$ 720,000	\$ 2,810,000
Public Improvement bonds	4,800,000	-	210,000	4,590,000
Industrial revenue debt	300,000	-	88,000	212,000
Closure and post- closure costs	<u>1,371,000</u>	<u>30,758</u>	<u>-----</u>	<u>1,401,758</u>
	<u>\$10,001,000</u>	<u>\$30,758</u>	<u>\$1,018,000</u>	<u>\$9,013,758</u>

NOTES TO FINANCIAL STATEMENTS

Bonds outstanding as December 31, 1998 are as follows:

	Final Issue Date	Maturity Date	Interest Rates	Balance Outstanding
Water Tax Revenue				
Bonds secured by -				
1974 tax	08/01/74	08/01/81	5.00 - 5.50	\$ 500,000
	02/01/77	02/01/81	4.00 - 5.75	500,000
1978 tax	10/01/79	02/01/83	5.00 - 5.80	1,735,000
1984 tax	04/01/84	04/01/89	5.00 - 6.00	3,170,000
Series 1987 public				
improvement bonds	10/01/87	10/01/97	4.00 - 5.50	1,000,000
Industrial District				
#3 public				
improvement bonds	05/01/74	05/01/89	5.25 - 5.70	42,000
				<u>\$ 8,347,000</u>

The annual debt service requirements to maturity of all bonds outstanding at December 31, 1998, including interest payments of \$1,018,500, follows:

1999	\$ 1,514,865
2000	1,908,333
2001	2,500,400
2002	1,188,338
2003	1,179,500
2004	798,200
2005	787,400
2006	787,800
2007	788,800
2008	243,000
2009	202,300
	<u>\$10,841,500</u>

NOTES TO FINANCIAL STATEMENTS

Note 9. Interfund Receivables, Payables

	Interfund Receivables	Interfund Payables
Due from/to other funds -		
General Fund	\$ 0,000	\$ 10,000
Special revenue funds -		
Fairfield Public Improvement		
Maintenance	80,000	80,000
1978 Sales Tax	4,000	51,700
1978 Sales Tax	3,000	34,275
1988 Sales Tax	70,000	60,000
Head Start	44,915	880
Child Care Food Program	-	83,275
Office of Community Services	700	1,000
Library	800	4,000
Health Unit	800	800
Hospital Fund	70,000	9,000
Civil Defense	00	00
Debt service funds -		
1978 Sales Tax Bonds	20,000	-
1990 Sales Tax Refunding Bonds	20,000	-
1998 Sales Tax Bonds	20,000	-
Fiduciary fund -		
Payroll	0,000	-
Fairfield Mechanic's Comp	220,210	220,000
	<u>\$ 827,220</u>	<u>\$ 827,220</u>
Primary government (due from/to component unit) -		
General Fund	\$ 10,000	-
Fairfield Mechanic's Comp	210	575
Component unit (due from/to primary government) -		
Waterworks District No. 2	-	10,000
Criminal Court	575	210
	<u>\$ 10,800</u>	<u>\$ 10,800</u>

NOTES TO FINANCIAL STATEMENTS

Note 10. Defined Benefit Pension Plan

Substantially, all employees of Vermilion Parish Police Jury participate in the Parochial Employees' Retirement System (PERS) of Louisiana, a multiple-employer public employee retirement system. The payroll for Police Jury employees covered by the System for the year ended December 31, 1988 was \$4,818,484; the total Police Jury payroll was \$5,848,213. The Police Jury also participates in other State retirement systems. The contributions to these systems are immaterial to the Jury's total retirement contributions, and therefore, no further information on the other systems is provided.

All permanent Police Jury employees who work at least 28 hours a week, not participating in another public funded retirement system, and are under 45 years of age at time of employment shall become members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, or with ten years of service at age 60. Benefit rates are 3% of final compensation (average monthly earnings during the highest 36 consecutive months, or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1988, and 2% of final compensation for each year of service after January 1, 1988. The system also provides disability and survivor benefits. Benefits are established by State statute.

Covered employees are required to contribute 5.00% of their earnings to the plan; the Police Jury contributed 1.75%. The total contribution for the year was \$285,235, which consisted of \$182,821 from the Police Jury and \$102,414 from the employees. Contributions are also established by State statute.

The Parochial Employees' Retirement System issues a publicly available report that includes financial statements and required supplemental information. The report may be obtained by writing to Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70809-4619.

Note 11. Postemployment Health Care Benefits

The Vermilion Parish Police Jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially, all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. These benefits for retirees and similar benefits for active employees are contracted through a private insurance company. Retired employees reimburse the Jury for their premiums, but the active employee's premiums are paid jointly by the employee and the Police Jury. The Police Jury recognizes the cost of providing these benefits for active employees (Police Jury's portion of premium) as expensed when paid during the year.

NOTES TO FINANCIAL STATEMENTS

Note 12. Contingent liabilities

At December 31, 1998, Vermilion Parish Police Jury is neither defendant or co-defendant in several lawsuits. In most cases, attorneys for the Police Jury are of the opinion that either the loss potential to the Jury is minimal, if at all, or awards to plaintiffs, if any, will be within the limits of insurance coverage. All other suits are still in the discovery stages and, therefore, no evaluation of the claims could be made.

Note 13. Compensation of Elected Officials

A detail of compensation paid to individual elected officials for the year ended December 31, 1998 and 1997 are as follows:

	<u>1998</u>	<u>1997</u>
Jury members:		
Abshire, Leo P.	\$ 24,000	\$ 21,648
Abshire, Fernis	24,000	21,648
Bianchet, Aubrey	24,000	21,648
Broussard, Minnie	24,000	21,648
Bubin, Carroll	20,273	20,273
Caubet, Johnny	24,000	21,648
Harlow, Luther	20,273	20,273
Hardy, Louis Joe	24,000	21,648
Landry, James Dale	24,000	21,648
Moore, Morris	20,273	20,273
Proctor, T.O., Jr.	24,000	21,648
Sagrens, Donald	24,000	20,900
Simms, Ednal, Jr.	20,273	20,273
Tramm, Rötter	<u>24,000</u>	<u>21,648</u>
	<u>\$ 285,000</u>	<u>\$ 258,624</u>

NOTES TO FINANCIAL STATEMENTS

Note 14. Budgets for Special Revenue Funds

The Police Jury did NOT adopt a budget for the Economic Development Fund for 1988. This fund is included in the special revenue fund type. A reconciliation of the actual-or-budgetary-basis special revenue fund activity shown in Exhibit C with the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types (Exhibit B) follows:

	As Presented in Exhibit C	Adjustment to Actual	Total Per Exhibit B
Revenues	\$ 57,646,948	\$ 348	\$ 57,648,396
Expenditures	123,793,348	(348)	123,793,132
Other financing			
sources (uses):			
Proceeds from sale of property	48,488	-	48,488
Transfers from other funds	3,628,691	-	3,628,691
Transfers to other funds	<u>(111,947,188)</u>	<u>-</u>	<u>(111,947,188)</u>
Reversal (Modification) of revenues and other sources over expen- ditures and other uses	\$ (3,484,800)	\$ (348)	\$ (3,488,304)
Fund balances, beginning	57,744,808	4,694	57,752,404
Residual equity transfer	<u>178,382</u>	<u>-</u>	<u>178,382</u>
Fund balances, ending	<u>\$ 54,838,490</u>	<u>\$ 4,346</u>	<u>\$ 54,842,836</u>

Note 15. Closure and Postclosure Care Costs

The Vermilion Parish Police Jury landfill began operations in 1978. State and federal laws and regulations require the jury to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The estimated closure and postclosure costs are \$1,304,189. The Jury also owns adjacent property which has been approved for the relocation of their landfill operations after the present site is closed; that property is not yet permitted and, therefore, an estimate of closure and postclosure costs is not currently required.

NOTES TO FINANCIAL STATEMENTS

Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, generally accepted accounting principles require the Jury to report a portion of these costs as a liability in its general long-term debt account group based on landfill capacity used. As December 31, 1998, capacity used was estimated at 1,811,908 cubic yards, while total capacity was estimated at 2,489,800 cubic yards. The Police Jury expects to close the landfill in twelve to fourteen years. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

The closure and postclosure costs discussed above are expected to be fully covered by the one-half cent sales tax passed in 1988.

NOTE 56. YEAR 2000 ISSUE

The Year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

Verillion Parish Police Jury is in the process of completing an inventory and making changes to, converting or replacing existing computer systems and other electronic equipment that may be affected by the Year 2000 Issue and that are necessary to conducting the Police Jury's operations. Based upon this, the Police Jury is actually between the assessment and remediation stages. Once these stages are complete, validation and testing will be required.

Because of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 1999 and thereafter, management cannot assure that the Police Jury's remediation efforts will be successful in whole or in part, or that parties with whom the Police Jury does business will be Year 2000 ready.

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

NEWBOLD PARISH POLICE JURY
 MONROE, LOUISIANA
 GENERAL FUND

BALANCE SHEETS
 December 31, 1988 and 1987

ASSETS	<u>1988</u>	<u>1987</u>
Cash	\$ 145,180	\$ 275,197
Accounts receivable	6,190	9,464
All valorem taxes receivable	118,890	102,377
Allowance for uncollectible taxes	(18,921)	(18,734)
Due from other funds	8,028	18,000
Due from component units	18,000	18,000
Due from other governmental agencies	<u>518,265</u>	<u>468,281</u>
TOTAL ASSETS	<u>\$ 806,742</u>	<u>\$ 861,439</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 595,445	\$ 500,540
Due to other funds	<u>18,328</u>	<u>1,000</u>
Total liabilities	<u>\$ 613,773</u>	<u>\$ 501,540</u>
FUND BALANCE		
Unexpended - undesignated	\$ 810,360	\$ 740,132
Total liabilities and fund balance	<u>\$ 824,133</u>	<u>\$ 861,439</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ARREYVILLE, LOUISIANA
 ORDINANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (1984) BASIS AND ACTUAL
 Year Ended December 31, 1984

With Comparative Actual Amounts For Year Ended December 31, 1983

	1984		1983	
	Budget	Actual	Variance - Favorable / Unfavorable	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 538,714	\$ 537,238	\$ 1,476	\$ 536,618
On fire insurance taxes	85,818	84,398	1,420	83,618
Beer tax	35,000	5,880	29,120	4,880
Franchise fees	28,000	22,880	(5,120)	14,217
Licenses and permits:				
Occupational licenses	548,000	541,927	6,073	546,543
Other	64,000	121,000	57,000	123,265
Intergovernmental:				
Federal grant revenue	88,872	87,400	1,472	88,693
State grant revenue	28,500	37,368	8,868	5,563
State revenue sharing	161,500	165,815	(4,315)	157,038
State shared revenues:				
Severance tax	580,000	580,460	460	581,000
Video poker tax	80,000	181,164	101,164	81,323
Contributions from local governments	80,000	50,750	29,250	78,458
Charges for services:				
Administrative charges	181,000	188,437	7,437	183,568
Other	700	1,140	440	1,168
Interest	22,500	22,282	218	13,668
Miscellaneous:				
Rents and royalties	188,000	20,264	167,736	25,128
Other	20,000	20,264	264	23,000
Total revenues	\$ 2,218,288	\$ 2,218,078	\$ 210,210	\$ 2,214,124
Expenditures:				
General government:				
Legislative	\$ 233,704	\$ 244,808	\$ (11,104)	\$ 248,000
Judicial	888,000	881,348	6,652	772,000
Electricity	68,000	69,170	(1,170)	68,441
Finance and administrative	968,004	1,121,518	(153,514)	818,500
Public safety	480,178	444,808	35,370	507,124
Public works	348,000	313,708	34,292	33,972
Health and welfare	127,000	127,712	(712)	128,475
Culture and recreation	81,880	81,582	298	61,888
Total expenditures	\$ 2,886,568	\$ 2,885,614	\$ 950,546	\$ 2,828,174

(continued)

VERMILION PARISH POLICE JURY
ARRVILLE, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (HARP BASIS) AND ACTUAL (CONTINUED)
Year Ended December 31, 1990
With Comparative Actual Amounts for Year Ended December 31, 1989

	1990		Variance - Favorable (Disadvantage)	1989
	Budget	Actual		Actual
Excess deficiency of revenue over expenditures	\$ 4829,220	\$ 4821,268	\$ 7,952	\$ 4894,122
Other financing sources (uses):				
Transfers from other funds	\$ 1,683,800	\$ 1,683,800	\$ -	\$ 681,207
Transfers to other funds	137,840	137,840	-	181,578
Transfers to component units	(338,800)	(338,800)	39,800	(350,808)
Total other financing sources (uses)	\$ 1,482,840	\$ 1,482,840	\$ 39,800	\$ 511,977
Excess deficiency of revenue and other sources over expenditures and other uses	\$ 145,840	\$ 148,608	\$ 2,768	\$ 183,648
Fund balance, beginning	755,194	755,194	-	847,832
Residual equity transfer	-	4,284	4,284	-
Fund balance, ending	\$ 822,234	\$ 822,234	\$ 4,284	\$ 790,732

See Notes to Financial Statements.

SPECIAL REVENUE FUNDS

- Parishwide Public Improvement Maintenance Fund** - To account for expenditures in connection with maintenance and upkeep of parish roads, bridges and ferries. Major means of financing is provided by ad valorem taxes, state revenue sharing, the State of Louisiana Parish Transportation Fund and transfers from other revenue sources of the Police Jury.
- 1974 Sales Tax Fund** - To account for funds derived from a 1974 special one-half cent sales and use tax dedicated for the maintenance of solid waste disposal, fire protection, municipal control and public works facilities.
- 1978 Sales Tax Fund** - To account for funds derived from a 1978 special one-half cent sales and use tax dedicated for the maintenance of law enforcement facilities, health unit facilities, cooperative extension service facilities, other public buildings and public roads.
- 1984 Sales Tax Fund** - To account for funds derived from a 1984 special one-half cent sales and use tax dedicated for the construction, acquisition, improvement, maintenance and operation of solid waste collection and disposal facilities.
- Ward 8 Public Cemetery Fund** - To account for the maintenance of public cemeteries in Ward 8 of Vermilion Parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.
- Health Unit Fund** - To account for the maintenance of a health unit which provides health and welfare services to the citizens of the parish. Major means of financing is provided by ad valorem taxes, state revenue sharing and interest earnings on investments.
- Royalty Road Fund** - To account for funds received from the State of Louisiana Royalty Road Fund. These funds are derived from one-tenth of the royalties from mineral leases on state owned lands where production occurred. Expenditures may be made for any lawful purpose.
- Public Library Fund** - To account for the maintenance of the main library and the branch libraries which provide services to citizens within the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.
- Civil Defense Fund** - To account for the civil defense operations in the parish. Means of financing is provided by a grant from the State of Louisiana Office of Emergency Preparedness and transfers from other revenue sources of the Police Jury.
- Road District No. 1 Maintenance Fund** - To account for the maintenance and upkeep of parish roads within Road District No. 1. Major means of financing is provided by ad valorem taxes and state revenue sharing.

SPECIAL REVENUE FUNDS (CONTINUED)

- Maintenance of Road Districts Fund** - To account for the maintenance and upkeep of parish roads within various road districts other than Road District No. 1. Major means of financing is provided by ad valorem taxes and state revenue sharing.
- Police Control Fund** - To account for expenditures in connection with the control of crime in general. Major means of financing is provided by contributions from municipalities in the parish, transfers from other revenue sources of the police jury and vaccination fees.
- Head Start Fund** - To account for the administration of grant funds received from the U. S. Department of Health and Human Services to provide health, educational, nutritional, social and other services primarily to economically disadvantaged preschool children.
- Child Care Food Program** - To account for the administration of grant funds received from the U. S. Department of Agriculture to provide a food service program for children in nonresidential child care institutions.
- Economic Development Fund** - To account for operations of the Economic Development Board established to advance business development within the parish. The primary source of funding is contributions from private sources.
- Office of Community Services Fund** - To account for the administration of grant funds received from the U. S. Department of Housing and Urban Development to provide rental assistance to low income persons and to provide temporary shelter for the homeless. The fund also accounts for grants received from the U. S. Department of Agriculture to distribute commodities to eligible persons and to provide lunches during summer months to economically disadvantaged children.
- Communication District Fund** - To account for the operation of a 911 emergency system in the Parish, which is funded primarily by fees added to customers' telephone bills.

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HERMILON PARISH POLICE JURY
 MONROE, LOUISIANA
 SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET

December 31, 1978

With Comparative Totals for December 31, 1977

ASSETS	Periodic Public Improvement Maintenance Fund	1978		1977	
		\$000	000	\$000	000
Cash	\$ 240,328	\$ 478,081	\$ 827,128		
Investments, at cost	-	2,888,132	2,888,862		
Accounts receivable	-	28,712	28,875		
Unclaimed taxes receivable	221,868	-	-		
Allowance for uncollectible taxes	(11,894)	-	-		
Accounts receivable	-	-	-		
Due from other funds	83,154	8,355	8,358		
Due from other governmental agencies	456,813	178,450	375,418		
Prepaid insurance	-	-	-		
Total assets	\$ 1,008,453	\$3,289,380	\$4,718,151		
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Cash overdraft	\$ -	\$ -	\$ -		
Accounts payable	82,883	9,888	7,765		
Retainage payable	-	-	-		
Due to other funds	49,389	32,738	34,371		
Due to other governmental agencies	-	-	-		
Deferred revenue	-	-	-		
Total liabilities	\$ 132,272	\$ 42,626	\$ 42,136		
FUND BALANCES					
Reserved for -					
Encumbrances	\$ -	\$ -	\$ -		
Incomplete contracts	-	-	-		
Unexpended -					
Undesignated	876,181	3,146,754	4,676,015		
Total fund balances	\$ 876,181	\$3,146,754	\$4,676,119		
Total liabilities and fund balances	\$ 1,008,453	\$3,289,380	\$4,718,151		

1994 State Tax Fund	State Public Cemetery Fund	State Trust Fund	State Road Fund	State Library Fund	State Defense Fund
\$ 298,882	\$ 13,484	\$ 104,888	\$ 328,218	\$ 271,512	\$ 10,868
4,890,000	44,808	2,608,088	3,385,860	314,317	-
54,722	-	17,972	25,853	-	-
-	2,498	28,340	-	282,288	-
-	(218)	18,828	-	114,873	-
-	-	-	-	-	-
76,822	-	828	78,860	828	82
172,322	7,808	322,184	92,843	560,408	-
<u>22,282,212</u>	<u>2,76,872</u>	<u>22,222,472</u>	<u>22,222,822</u>	<u>22,222,222</u>	<u>2,22,822</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
244,888	2,500	48,282	8,882	28,224	2,248
4,442	-	18,288	-	-	-
48,882	-	442	8,222	4,222	22
-	-	-	-	-	-
<u>2,248,242</u>	<u>2,2,200</u>	<u>2,22,282</u>	<u>2,28,244</u>	<u>2,22,222</u>	<u>2,2,222</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>2,222,222</u>	<u>2,22,222</u>	<u>2,222,222</u>	<u>2,222,222</u>	<u>2,222,222</u>	<u>2,22,222</u>
<u>22,222,222</u>	<u>2,22,222</u>	<u>22,222,222</u>	<u>22,222,222</u>	<u>22,222,222</u>	<u>2,22,222</u>
<u>22,222,222</u>	<u>2,22,222</u>	<u>22,222,222</u>	<u>22,222,222</u>	<u>22,222,222</u>	<u>2,22,222</u>

WHEELER WATER POLICE JURY
ABBEVILLE, Louisiana
SPECIAL ORDER FUND

COMBINE BALANCE SHEET (CONTINUED)

December 31, 1998

With Comparative Totals For December 31, 1997

ASSETS	Road District NO. 1 Maintenance Fund	Maintenance of Road Materials Fund	Water Control Fund
Cash	\$ 48,138	\$ 3,880	\$ -
Investments, at cost	204,088	1,389,338	-
Accrued interest receivable	-	-	-
Ad valorem taxes receivable	24,243	254,373	-
Allowance for uncollectible taxes	(1,831)	(20,874)	-
Accounts receivable	-	-	-
Due from other funds	-	-	-
Due from other governmental agencies	48,432	781,519	-
Prepaid insurance	-	-	-
	<u>\$ 281,818</u>	<u>\$ 2,318,247</u>	<u>\$ -</u>
Total assets			
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Bank overdrafts	\$ -	\$ -	\$ -
Accounts payable	4,444	78,888	-
Retainage payable	-	-	-
Due to other funds	-	-	-
Due to other governmental agencies	-	-	-
Deferred revenues	-	-	-
	<u>\$ 4,444</u>	<u>\$ 78,888</u>	<u>\$ -</u>
Total liabilities			
FUND BALANCES			
Reserved for -			
Incumbencies	\$ -	\$ -	\$ -
Incomplete contracts	-	-	-
Unreserved -			
Undesignated	281,220	2,280,220	-
	<u>\$ 281,220</u>	<u>\$ 2,280,220</u>	<u>\$ -</u>
Total fund balances			
Total liabilities and fund balances	<u>\$ 281,818</u>	<u>\$ 2,318,247</u>	<u>\$ -</u>

Head Start Fund	Child Care Fund Program Fund	Economic Development Fund	Office of Community Services Fund	Communication District Fund	
\$ -	\$ 48,878	\$ 8,710	\$ 488,321	\$ 87,864	
-	-	-	-	125,898	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	28,813	
44,915	-	-	781	-	
2,774	24,369	-	4,488	-	C
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	D
<u>\$ 47,689</u>	<u>\$ 83,247</u>	<u>\$ 8,710</u>	<u>\$ 489,102</u>	<u>\$ 246,193</u>	E
					F
\$ 38	\$ -	\$ -	\$ -	\$ -	G
44,607	5,389	-	16,788	4,813	H
-	-	-	-	-	I
889	83,378	-	1,838	-	J
-	-	-	481,113	-	K
<u>-</u>	<u>-</u>	<u>-</u>	<u>87,733</u>	<u>-</u>	L
<u>\$ 47,624</u>	<u>\$ 88,767</u>	<u>\$ -</u>	<u>\$ 527,538</u>	<u>\$ 4,813</u>	M
					N
\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	
<u>-</u>	<u>16,881</u>	<u>8,710</u>	<u>124,188</u>	<u>228,288</u>	
<u>\$ -</u>	<u>\$ 16,881</u>	<u>\$ 8,710</u>	<u>\$ 124,188</u>	<u>\$ 228,288</u>	
<u>\$ 47,624</u>	<u>\$ 81,646</u>	<u>\$ 8,710</u>	<u>\$ 593,188</u>	<u>\$ 246,193</u>	

WILKINSON PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUND

COMBINED BALANCE SHEET (CONTINUED)
 December 31, 1998
 With Comparative Totals for December 31, 1997

ASSETS	Totals	
	1998	1997
Cash	\$ 3,339,894	\$ 3,185,079
Investments, at cost	18,538,883	22,189,373
Accrued interest receivable	188,260	178,888
Ad valorem taxes receivable	432,321	508,783
Allowance for uncollectible taxes	188,710	188,314
Accounts receivable	23,851	23,871
Due from other funds	382,888	88,884
Due from other governmental agencies	2,788,247	2,618,857
Prepaid insurance	-	366
TOTAL ASSETS	32,759,254	32,908,415
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Cash overdraft	\$ -	\$ -
Accounts payable	488,884	388,888
Retainage payable	38,783	38,888
Due to other funds	388,888	388,810
Due to other governmental agencies	488,331	488,988
Deferred revenue	88,321	88,884
Total liabilities	2,453,807	2,358,888
FUND BALANCES		
Reserved for -		
encumbrances	\$ -	\$ 8,884
incomplete contracts	-	138,888
Unreserved -		
undesignated	29,888,322	27,888,322
Total fund balances	29,888,322	27,788,322
Total liabilities and fund balances	32,342,129	32,147,210

See Notes to Financial Statements.

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WERRILOO PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 MAINTENANCE OF ROADS DISTRICTS FUNDS

COMBINED BALANCE SHEET

December 31, 1938

With comparative totals for year ended December 31, 1937

ASSETS	Sub Road			
	Sub Road	District #1	District #2	District #3
	of Road	of Road	of Road	of Road
	District #1	District #2	District #3	District #4
Cash	\$ 385	\$ 58	\$ 488	\$ 787
INDEBTEDNESS	553,798	5,959	75,380	179,380
Adv. various cases receivable	51,148	12,538	12,798	29,334
Allowance for uncollectible taxes	13,781	8213	8213	18,283
Due from other governmental agencies	118,585	18,368	22,288	132,883
Total assets	\$ 228,025	\$ 48,265	\$ 138,854	\$ 332,358
 LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 44,859	\$ 2,641	\$ 928	\$ 8,388
Due to other funds	-	-	-	-
Total liabilities	\$ 44,859	\$ 2,641	\$ 928	\$ 8,388
 FUND BALANCE				
Reserved for encumbrances	\$ -	\$ -	\$ -	\$ -
Unreserved - undesignated	281,818	27,928	217,926	323,970
Total Fund Balance	\$ 281,818	\$ 27,928	\$ 217,926	\$ 323,970
Total liabilities and fund balance	\$ 326,677	\$ 30,569	\$ 218,852	\$ 332,358

See Note to Financial Statements.

Sub Road District No of Road District No	Road District No	Road District No	Road District No	Totals	
				1996	1997
\$ 382	\$ 1,368	\$ 48	\$ 2,388	\$ 5,881	\$ 8,369
28,388	203,168	13,288	553,688	1,185,288	667,888
34,382	13,962	7,388	79,688	916,771	179,481
11,324	12,821	12,863	17,325	128,674	128,863
<u>48,328</u>	<u>87,898</u>	<u>48,892</u>	<u>272,368</u>	<u>212,328</u>	<u>688,888</u>
<u>\$ 88,958</u>	<u>\$ 308,322</u>	<u>\$ 84,488</u>	<u>\$ 874,328</u>	<u>\$ 1,118,387</u>	<u>\$ 1,878,688</u>
\$ 3,881	\$ 11,372	\$ 788	\$ 8,328	\$ 78,888	\$ 48,488
<u>3,881</u>	<u>11,372</u>	<u>788</u>	<u>8,328</u>	<u>78,888</u>	<u>48,488</u>
<u>\$ 3,881</u>	<u>\$ 11,372</u>	<u>\$ 788</u>	<u>\$ 8,328</u>	<u>\$ 78,888</u>	<u>\$ 48,488</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,888
<u>84,382</u>	<u>288,322</u>	<u>81,322</u>	<u>882,888</u>	<u>2,848,328</u>	<u>1,288,328</u>
<u>\$ 84,382</u>	<u>\$ 288,322</u>	<u>\$ 81,322</u>	<u>\$ 882,888</u>	<u>\$ 2,848,328</u>	<u>\$ 1,279,328</u>
<u>\$ 88,328</u>	<u>\$ 308,322</u>	<u>\$ 84,488</u>	<u>\$ 874,328</u>	<u>\$ 1,118,387</u>	<u>\$ 1,878,688</u>

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 SPECIAL REVENUE FUNDS

COMPARING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 Year ended December 31, 1999

	Parishwide		
	Public Improvement Maintenance Fund	1999 Gain Tax	1998 Gain Tax
Revenues:			
Taxes	\$ 942,748	\$ 2,438,839	\$ 2,438,839
Intergovernmental	489,899	-	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest	12,880	178,897	159,894
Miscellaneous	1,388	289	-
Total revenues	<u>\$ 1,446,915</u>	<u>\$ 2,616,925</u>	<u>\$ 2,598,633</u>
Expenditures:			
General government	\$ 43,784	\$ 43,784	\$ 43,784
Public safety	-	488,997	594,987
Public works	1,582,494	132,895	-
Health and welfare	-	388,388	-
Urban redevelopment and housing	-	-	-
Sanitation, sewerage and waste disposal	-	-	-
Culture and recreation	-	-	-
Conservation of natural resources	-	-	52,972
Total expenditures	<u>\$ 1,626,278</u>	<u>\$ 1,388,220</u>	<u>\$ 1,388,276</u>
Excess (deficiency) of revenues over expenditures	\$ 220,637	\$ 1,228,705	\$ 1,210,357
Other financing sources (uses):			
Proceeds from sale of property	\$ 12,000	-	-
Transfers from other funds	1,818,344	18,897	17,849
Transfers to other funds	-	(2,817,327)	(2,138,266)
Total other financing sources (uses)	<u>\$ 1,830,344</u>	<u>\$ (1,808,430)</u>	<u>\$ (1,120,417)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 390,989	\$ 420,275	\$ 90,940
Fund balances, beginning	713,088	1,272,499	4,347,895
Residual equity transfer	89,288	8,305	1,158
Fund balances, ending	<u>\$ 802,377</u>	<u>\$ 1,280,804</u>	<u>\$ 4,349,053</u>
See notes to financial statements.			

1984 Sales Tax Fund	Board of Public Company Fund	Health Unit Fund	Royalty Road Fund	Public Library Fund	City of Pittsburg Fund
\$ 22,028,808	\$ 18,028	\$ 824,022	\$ -	\$ 722,264	\$ -
-	1,180	80,888	1,207,448	268,288	1,454
358,650	-	18,887	-	8,478	-
-	-	-	-	8,289	-
220,224	2,282	147,242	202,289	22,289	-
<u>22,378,224</u>	<u>24,228</u>	<u>862,422</u>	<u>2,129,628</u>	<u>812,224</u>	<u>22</u>
					C
\$ 43,288	\$ 2,222	\$ 25,222	\$ 167,288	\$ 28,222	\$ -
-	-	-	-	-	47,288
-	28,222	-	274,288	-	-
-	-	622,288	-	-	-
-	-	-	-	-	-
2,288,222	-	-	-	-	-
-	-	-	-	278,288	-
<u>22,228,228</u>	<u>22,228</u>	<u>862,222</u>	<u>2,129,288</u>	<u>812,222</u>	<u>22,288</u>
					D
\$ 252,222	\$ 2,222	\$ 4,222	\$ 222,222	\$ 228,222	\$ 228,222
					E
\$ 4,222	\$ -	\$ -	\$ 222	\$ 2,222	\$ -
1,224,222	-	-	228,222	-	27,222
<u>1228,222</u>	<u>-</u>	<u>-</u>	<u>228,222</u>	<u>-</u>	<u>-</u>
<u>21,228,222</u>	<u>-</u>	<u>-</u>	<u>228,228,222</u>	<u>2,222</u>	<u>27,222</u>
					F
\$ 1,222,222	\$ 2,222	\$ 4,222	\$ 228,222,222	\$ 228,222	\$ 22,222
2,228,222	22,222	2,228,222	2,228,222	2,228,222	22,222
<u>22,222</u>	<u>-</u>	<u>222</u>	<u>-</u>	<u>222</u>	<u>22</u>
<u>22,222,222</u>	<u>22,222</u>	<u>22,228,222</u>	<u>2,228,222</u>	<u>22,222,222</u>	<u>22,222</u>

WHEELING WATER POLICE JURY
 ARMYVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS

COMPARING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES (CONTINUED)
 YEAR ENDED DECEMBER 31, 1958

	Road District No. 1 Maintenance Fund	Maintenance of Road Districts Fund	Rabies Control Fund
Revenues:			
Taxes	\$ 94,437	\$ 986,574	\$ -
Intergovernmental	7,442	82,845	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest	4,275	64,285	-
Miscellaneous	-	-	-
TOTAL REVENUES	<u>\$ 106,154</u>	<u>\$ 1,137,694</u>	<u>\$ -</u>
Expenditures:			
General government	\$ 12,553	\$ 72,833	\$ -
Public safety	-	-	-
Public works	74,118	981,241	-
Health and welfare	-	-	-
Urban redevelopment and housing	-	-	-
Sanitation, sewerage and waste disposal	-	-	-
Culture and recreation	-	-	-
Conservation of natural resources	-	-	-
TOTAL EXPENDITURES	<u>\$ 86,671</u>	<u>\$ 1,057,224</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 21,583</u>	<u>\$ 80,470</u>	<u>\$ -</u>
Other financing sources (uses):			
Proceeds from sale of property	\$ -	\$ -	\$ -
Transfers from other funds	-	-	-
Transfers to other funds	(22,896)	(265,385)	-
TOTAL OTHER FINANCING sources (uses)	<u>\$ (22,896)</u>	<u>\$ (265,385)</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 1,855</u>	<u>\$ (49,239)</u>	<u>\$ -</u>
Fund balances, beginning	158,225	1,775,321	-
Residual equity transfer	-	-	-
Fund balances, ending	<u>\$ 160,080</u>	<u>\$ 1,726,082</u>	<u>\$ -</u>

Head Start Fund	Child Care Food Program Fund	Economic Development Fund	Office of Community Services Fund	Communication District Fund
\$ -	\$ -	\$ -	\$ -	\$ -
1,285,262	178,240	-	3,423,466	-
-	-	-	-	288,229
-	-	249	28,528	6,822
<u>228,618</u>	<u>-</u>	<u>249</u>	<u>21,818</u>	<u>-</u>
\$1,513,880	\$ 178,240	\$ 249	\$3,445,284	\$ 295,051
\$ -	\$ -	\$ 286	\$ -	\$ -
-	-	-	-	278,827
-	-	-	-	-
1,006,962	172,818	-	228,848	-
-	-	-	895,882	-
-	-	-	-	-
-	-	377	-	-
<u>11,006,962</u>	<u>1 172,818</u>	<u>1 863</u>	<u>12,124,736</u>	<u>1 278,827</u>
\$ 1,218	\$ 8,228	\$ (314)	\$ 124,822	\$ 28,262
\$ -	\$ -	\$ -	\$ -	\$ -
5,248	28,824	-	-	-
<u>518,422</u>	<u>18,882</u>	<u>-</u>	<u>11,822</u>	<u>-</u>
\$ 18,822	\$ 28,288	\$ -	\$ 11,822	\$ -
\$ 12,522	\$ 28,822	\$ (314)	\$ 124,222	\$ 28,262
-	-	8,224	21,818	218,842
<u>3,522</u>	<u>-</u>	<u>-</u>	<u>262</u>	<u>-</u>
\$ 16,044	\$ 28,822	\$ 8,224	\$ 124,222	\$ 218,262

VERMILION PARISH POLICE JURY
AMHERST, LOUISIANA
SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR Ended December 31, 1988

	<u>Totals</u>	
	<u>1988</u>	<u>1987</u>
Revenues:		
Sales	\$ 10,713,488	\$ 10,000,863
Intergovernmental	4,793,150	5,508,978
Charges for services	610,738	618,376
Fines and forfeits	8,349	8,823
Interest	1,143,388	1,141,389
Miscellaneous	88,420	88,524
Total revenues	<u>\$ 17,096,523</u>	<u>\$ 17,368,953</u>
Expenditures:		
General government	\$ 613,750	\$ 613,686
Public safety	1,078,480	1,013,827
Public works	4,138,888	4,032,389
Health and welfare	1,190,820	1,088,389
Urban redevelopment and housing	690,491	933,670
Education, sewerage and waste disposal	1,983,693	1,832,843
Culture and recreation	876,833	740,460
Conservation of natural resources	22,222	62,222
Total expenditures	<u>\$ 13,528,127</u>	<u>\$ 13,107,526</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 3,568,396</u>	<u>\$ 4,261,427</u>
Other financing sources (uses):		
Proceeds from sale of property	\$ 16,464	\$ 16,194
Transfers from other funds	1,436,653	1,365,480
Transfers to other funds	<u>(11,667,368)</u>	<u>(11,680,682)</u>
Total other financing sources (uses)	<u>\$ (10,214,251)</u>	<u>\$ (10,398,308)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 3,354,145</u>	<u>\$ 3,863,119</u>
Fund balances, beginning	27,712,834	24,546,982
Residual equity transfer	<u>624,342</u>	<u>—</u>
Fund balances, ending	<u>\$ 28,066,979</u>	<u>\$ 27,710,092</u>
See Notes to Financial Statements.		

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 SPECIAL REVENUE FUND
 PARISHWIDE PUBLIC IMPROVEMENT MAINTENANCE FUND

Section C-4

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1990
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1989

	1990		Variance - Favorable (Unfavorable)	1989 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem	\$ 342,320	\$ 342,780	\$ 460	\$ 321,421
Intergovernmental -				
Federal transportation				
Funds	444,000	512,720	167,720	429,220
State revenue sharing	60,480	72,227	11,747	72,773
Other	-	2,280	2,280	-
Interest	22,284	22,880	5,996	21,882
Total revenues	<u>\$ 1,229,084</u>	<u>\$ 1,245,587</u>	<u>\$ 176,503</u>	<u>\$ 1,245,356</u>
Expenditures:				
General government -				
Financial administration	\$ 48,777	\$ 42,784	\$ 6,993	\$ 59,865
Public works	3,248,824	3,282,684	33,860	3,288,542
Total expenditures	<u>\$ 3,297,601</u>	<u>\$ 3,325,468</u>	<u>\$ 27,267</u>	<u>\$ 3,348,407</u>
Excess (deficiency) of revenues over expenditures	(\$1,068,517)	(\$1,079,881)	\$ 11,364	(\$1,072,321)
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 22,584	\$ 22,584	\$ -
Transfers from other funds	2,224,542	1,824,544	(400,000)	1,875,481
Transfers to other funds	-	-	-	-
TOTAL other financing sources (uses)	<u>\$ 2,224,542</u>	<u>\$ 1,847,128</u>	<u>\$ (377,456)</u>	<u>\$ 1,875,481</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ 115,969	\$ 767,247	\$ 651,278	\$ 803,160
Fund balance, beginning	721,968	721,968	-	425,788
Residual equity transfer	-	82,288	82,288	-
Fund balance, ending	<u>\$ 837,937</u>	<u>\$ 1,631,503</u>	<u>\$ 793,566</u>	<u>\$ 1,245,356</u>
See Notes to Financial Statements.				

VERMILION PARISH POLICE JURY
 ARMENTAUX, LOUISIANA
 SPECIAL REVENUE FUND
 1974-1975 AND FUND

Exhibit C-5

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (COMPARATIVE BASIS) AND ACTUAL
 For the Year Ended December 31, 1975
 With Comparison Actual Amounts for Year Ended December 31, 1974

	1975		Variance - Favorable - (Unfavorable)	1974 Actual
	Budget	Actual		
Revenues:				
Taxes - sales and use	\$ 2,000,000	\$ 2,439,400	\$ 439,400	\$ 2,471,814
Rural development grant	-	-	-	41,800
Interest	100,000	178,807	78,807	178,805
Miscellaneous	-	280	280	-
Total revenues	\$ 2,100,000	\$ 2,618,287	\$ 518,287	\$ 2,692,420
Expenditures:				
General government -				
Financial administration	\$ 30,000	\$ 43,100	\$ 13,100	\$ 43,100
Public safety -				
Fire protection	479,100	642,977	163,877	642,700
Public works -				
Administration	541,818	512,894	28,924	143,100
Health and welfare	500,000	504,100	4,100	528,700
Total expenditures	\$ 1,550,918	\$ 1,603,071	\$ 52,153	\$ 1,247,600
Excess (deficiency) of revenues over expenditures	\$ 549,082	\$ 1,015,216	\$ 496,134	\$ 1,444,820
Other financing sources (uses):				
Transfers from other funds	\$ -	\$ 18,849	\$ 18,849	\$ 18,740
Transfers to other funds	(12,220,000)	(12,827,877)	(607,877)	(12,200,000)
TOTAL OTHER financing sources (uses)	\$ (12,220,000)	\$ (12,809,028)	\$ (589,028)	\$ (11,981,260)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 429,082	\$ (173,812)	\$ 602,840	\$ 463,560
Fund balance, beginning	3,072,800	3,072,800	-	3,041,000
Residual equity transfer	-	8,100	8,100	-
Fund balance, ending	\$ 3,501,882	\$ 2,907,088	\$ 594,794	\$ 3,502,800

See Notes to Financial Statements.

WHEELING PARISH POLICE JURY
 MONROE, LOUISIANA
 FISCAL YEAR-END FUND
 1978 GRANT TAX FUND

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (1968 BASIS) AND ACTUAL
 For the Year Ended December 31, 1978
 With Comparative Actual Amounts for Year Ended December 31, 1977

	1978			1977 Actual
	Budget	Actual	Variance - Favorable (Unfavorable)	
Revenues:				
Taxes - sales and use	\$ 1,376,000	\$ 1,550,419	\$ 174,419	\$ 1,471,018
Interest	220,000	220,000	—	220,325
Total revenues	\$ 1,596,000	\$ 1,770,419	\$ 174,419	\$ 1,691,343
Expenditures:				
General government -				
Financial				
administration	\$ 50,000	\$ 41,316	\$ 8,684	\$ 41,138
other	-	-	-	99
Public safety -				
Police	125,000	181,587	56,587	248,105
Conservation of natural				
resources	60,000	51,272	8,728	40,238
Total expenditures	\$ 215,000	\$ 274,175	\$ 59,175	\$ 290,518
Excess of revenues over				
expenditures	\$ 1,381,000	\$ 1,496,244	\$ 115,244	\$ 1,400,825
Other financing sources				
Grants:				
Transfers from other				
funds	\$ -	\$ 37,368	\$ 37,368	\$ 37,837
Transfers to other fund	(1,000,000)	(1,125,580)	(125,580)	(1,082,774)
Total other				
financing				
sources (uses)	\$ (1,000,000)	\$ (1,088,212)	\$ 88,212	\$ (704,937)
Excess (deficiency) of				
revenues and other sources				
over expenditures and				
other uses	\$ 381,000	\$ 408,032	\$ 27,032	\$ 695,888
Fund balance, beginning	4,347,125	4,347,125	-	4,080,877
Residual equity transfer		2,124	2,124	-
Fund balance, ending	\$ 4,728,125	\$ 4,757,125	\$ 29,000	\$ 4,781,825

(See Notes to Financial Statements.)

WHEELING MARINE POLICE JURY
 ARDENVILLE, LOUISIANA
 SPECIAL BUSINESS FUND
 1974 SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (KING) BASIS AND ACTUAL
 For the Year Ended December 31, 1985

with Comparative Actual amounts for Year Ended December 31, 1984

	1985		Variance - Favorable/ Unfavorable	1984 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental -				
Federal grant revenue	\$ -	\$ -	\$ -	\$ 22,844
Taxes - sales and use	3,168,000	3,438,438	270,438	3,475,904
Charges for services -				
Garbage collection fees	548,000	548,820	820	588,281
Interest	138,000	528,854	390,854	148,202
Miscellaneous	-	-	-	1,251
Total revenues	\$ 3,854,000	\$ 4,516,112	\$ 662,112	\$ 4,236,482
EXPENDITURES:				
General government -				
Financial administration	\$ 48,000	\$ 43,188	\$ 4,812	\$ 43,188
Sanitation, sewerage and waste disposal	2,813,000	2,882,822	69,822	2,882,822
Total expenditures	\$ 2,861,000	\$ 2,926,010	\$ 65,010	\$ 2,926,010
Excess (deficiency) of revenues over expenditures	\$ 993,000	\$ 159,102	\$ 833,898	\$ 310,472
Other financing sources (uses):				
Proceeds from sale of property	\$ 2,000	\$ 4,777	\$ 2,777	\$ -
Transfers from other funds	1,800,000	1,814,738	14,738	1,818,188
Transfers to other funds	-	(273,488)	(273,488)	(273,428)
Total other financing sources (uses)	\$ 1,802,000	\$ 1,546,027	\$ 255,973	\$ 1,544,760
Excess of revenues and other sources over expenditures and other uses	\$ 13,000	\$ 1,605,129	\$ 1,592,129	\$ 825,180
Fund balance, beginning	3,878,818	3,878,818	-	3,888,750
Residual equity transfer	-	78,321	78,321	-
Fund balance, ending	\$ 3,891,818	\$ 3,952,168	\$ 60,350	\$ 3,913,530

See Notes to Financial Statements.

SPRINGFIELD POLICE JURY
 APPROPRIATE, ALLOTMENTS,
 SPECIAL REVENUE FUNDS
 MAAS & PUBLIC CREDITRY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (MAAS RATIO) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1998
 WITH COMPARATIVE ACTUAL ACCOUNTS FOR YEAR ENDED DECEMBER 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Taxes -				
All values	\$ 12,285	\$ 12,438	\$ (153)	\$ 12,285
Intergovernmental -				
State revenue sharing	3,138	3,190	52	3,190
Interest	1,508	2,502	994	2,508
Total revenues	\$ 16,931	\$ 18,128	\$ (1,197)	\$ 18,023
Expenditures:				
General government -				
Financial administration	\$ 3,044	\$ 3,727	\$ (683)	\$ 3,883
Public works	10,808	10,615	193	10,328
Total expenditures	\$ 13,852	\$ 14,342	\$ (490)	\$ 14,211
Excess (deficiency) of revenues over expenditures	\$ 3,079	\$ 3,786	\$ (707)	\$ 3,812
Fund balance, beginning	62,662	62,662		62,142
Fund balance, ending	\$ 65,741	\$ 66,448	\$ (707)	\$ 65,954

See Notes to Financial Statements.

VERMILION PARISH POLICE JUNE
 MONROE, LOUISIANA
 SPECIAL REVENUE FUND
 HEALTH UNIT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET COMP BASIS AND ACTUAL
 For the Year Ended December 31, 1988
 with Comparative Actual Accounts for Year Ended December 31, 1987

	1988			1987
	Budget	Actual	Variance - Favorable	
REVENUES:				
Taxes -				
Ad valorem	\$ 348,878	\$ 434,933	\$ 86,055	\$ 382,781
Intergovernmental:				
State reimbursement	-	15,338	15,338	12,845
State revenue sharing	27,607	48,778	21,171	28,928
Charges for services	1,008	18,382	17,374	-
Interest	300,000	343,382	43,382	388,788
Total revenues	\$ 677,493	\$ 860,823	\$ 183,330	\$ 819,542
EXPENDITURES:				
General government -				
Financial administration	\$ 48,128	\$ 38,933	\$ 9,195	\$ 88,788
Health unit welfare	1,884,038	820,000	1,064,038	948,000
Total expenditures	\$ 1,932,166	\$ 858,933	\$ 1,073,233	\$ 1,036,788
Excess of revenues over expenditures	(1,254,673)	\$ 4,890	\$1,259,563	\$ 782,754
Other financing sources:				
Transfers from other funds	-	-	-	32,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	(12,673,673)	\$ 4,890	\$1,259,563	\$ 814,754
Fund balance, beginning	\$ 858,814	\$ 858,904	-	\$ 858,800
Residual equity transfer	-	815	815	-
Fund balance, ending	\$ 858,814	\$ 863,719	\$ 4,905	\$ 858,800

SEE NOTES TO FINANCIAL STATEMENTS.

VERMILION PARISH POLICE FUND
 MONROE, LOUISIANA
 SPECIAL REVENUE FUND
 ROYALTY ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET 1999 SALES AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1998

With Comparative Actual Amounts For Year Ended December 31, 1997

	1998		Variance - Favorable /Unfavorable	1997 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
State royalty road funds	\$ 5,480,000	\$ 5,387,000	\$193,000	\$ 5,520,000
Interest	180,000	180,100	100	251,000
Total revenues	<u>\$ 5,660,000</u>	<u>\$ 5,567,100</u>	<u>\$193,100</u>	<u>\$ 5,771,000</u>
Expenditures:				
General government	\$ 120,000	\$ 167,000	\$ 47,000	\$ 120,000
Public works	180,000	174,100	5,900	180,000
Total expenditures	<u>\$ 300,000</u>	<u>\$ 341,100</u>	<u>\$ 41,100</u>	<u>\$ 300,000</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 5,360,000</u>	<u>\$ 5,226,000</u>	<u>\$134,000</u>	<u>\$ 5,471,000</u>
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 420	\$ 420	\$ 20,000
Transfers to other funds	(4,000,000)	(4,490,000)	490,000	(700,000)
Transfers from other funds	-----	120,000	120,000	-----
Total other financing sources (uses)	<u>\$ (4,000,000)</u>	<u>\$ (4,069,580)</u>	<u>\$ 69,520</u>	<u>\$ (680,000)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 1,360,000</u>	<u>\$ 1,156,420</u>	<u>\$ 203,580</u>	<u>\$ 4,791,000</u>
Fund balance, beginning	<u>\$ 143,000</u>	<u>\$ 143,000</u>	-----	<u>\$ 143,000</u>
Fund balance, ending	<u>\$ 1,503,000</u>	<u>\$ 1,309,420</u>	<u>\$ 193,580</u>	<u>\$ 5,234,000</u>

SEE NOTES TO FINANCIAL STATEMENTS.

VERMILION PARISH POLICE FUND
 MONROE, LOUISIANA
 SPECIAL REVENUE FUNDS
 PUBLIC LIBRARY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET YEAR BASIS AND ACTUAL
 For the Year Ended December 31, 1998

With Comparative Actual Results for Year Ended December 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad Valorem	\$ 718,440	\$ 723,204	\$ 4,764	\$ 708,376
Intergovernmental -				
State revenue sharing	113,605	113,640	35	107,040
Technology enhancement grant	26,400	26,500	100	26,800
Other grant revenue	78,000	78,200	200	-
State Aid (FTE)	22,900	22,900	-	6,567
Charges for services	8,200	8,274	74	8,224
Fines and forfeits	8,700	8,200	(500)	6,843
Interest	25,400	25,800	400	26,697
Miscellaneous	8,400	8,281	(119)	7,648
Total revenues	<u>\$ 1,001,250</u>	<u>\$ 1,002,813</u>	<u>\$ 1,563</u>	<u>\$ 989,907</u>
Expenditures:				
General government -				
Financial administration	\$ 48,100	\$ 28,870	\$ 19,230	\$ 26,597
Culture and recreation	<u>1,082,924</u>	<u>976,530</u>	<u>106,394</u>	<u>105,120</u>
Total expenditures	<u>\$ 1,131,024</u>	<u>\$ 1,005,400</u>	<u>\$ 125,624</u>	<u>\$ 131,717</u>
Revenue deficiency of revenues over expenditures	\$ (129,774)	\$ 197,413	\$ 327,187	\$ 197,790
Other financing sources:				
Proceeds from sale of property	<u>1,800</u>	<u>1,800</u>	<u>-</u>	<u>1,800</u>
Excess deficiency of revenues and other sources over expenditures	\$ (127,974)	\$ 199,213	\$ 327,187	\$ 199,590
Fund balance, beginning	1,145,804	1,145,804	-	1,097,000
Residual equity transfer	-	818	818	-
Fund balance, ending	<u>\$ 1,017,830</u>	<u>\$ 1,277,813</u>	<u>\$ 259,983</u>	<u>\$ 1,296,590</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE FUND
 ARMYVILLE, LOUISIANA
 SPECIAL REVENUE FUND
 CIVIL DEFENSE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (MAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1998
 with comparative actual amounts for year ended December 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Federal grant revenue	\$ -	\$ 1,874	\$ 1,874	\$ 12,618
Miscellaneous	-	88	88	88
Total revenues	\$ -	\$ 1,962	\$ 1,962	\$ 12,706
Expenditures:				
Public safety	12,088	12,288	2,000	12,221
Deficiency of revenues over expenditures	\$ (12,088)	\$ (10,326)	\$ 12,288	\$ (12,689)
Other financing sources:				
Transfers from other funds	12,088	12,088	-	12,521
Excess (deficiency) of revenues and other sources over expenditures	\$ (14,048)	\$ 17,762	\$ 12,288	\$ 18,860
Fund balance, beginning	10,518	10,518	-	12,998
Residual equity transfer	-	81	81	-
Fund balance, ending	\$ 15,938	\$ 28,361	\$ 12,288	\$ 12,521

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ADDITIONAL FUNDING
 SPECIAL REVENUE FUND
 ROAD DISTRICT NO. 1 MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET BASED AND ACTUAL
 For the Year Ended December 31, 1988

With Comparative Actual Amounts for Year Ended December 31, 1987

	1988		Balance - Favorable (Unfavorable)	1987 Actual
	Budget	Actual		
REVENUES:				
Taxes -				
Ad valorem	\$ 518,589	\$ 594,837	\$ (76,248)	\$ 189,180
Intergovernmental -				
State revenue sharing	7,463	7,462	1	7,488
INTEREST	5,488	5,271	217	5,588
Total revenues	<u>\$ 531,540</u>	<u>\$ 607,570</u>	<u>\$ (75,822)</u>	<u>\$ 202,256</u>
Expenditures:				
General government -				
Financial administration	\$ 13,000	\$ 18,885	\$ 5,885	\$ 12,171
Public works	84,852	79,128	5,724	82,488
Total expenditures	<u>\$ 97,852</u>	<u>\$ 98,013</u>	<u>\$ (162)</u>	<u>\$ 94,659</u>
Balance of revenues over expenditures	\$ 432,688	\$ 509,557	\$ (76,869)	\$ 107,597
Other financing uses:				
Transfers to other funds	(22,848)	(22,848)	-	(22,848)
Excess (deficiency) of revenues over expenditures and other uses	\$ 409,840	\$ 486,709	\$ (76,869)	\$ 84,749
Fund balance, beginning	<u>218,518</u>	<u>218,518</u>	<u>-----</u>	<u>212,556</u>
Fund balance, ending	<u>\$ 628,358</u>	<u>\$ 705,227</u>	<u>\$ (76,869)</u>	<u>\$ 300,305</u>

See NOTE to Financial Statements.

WHEELING PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUND
 MAINTENANCE OF ROAD DISTRICT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (PLAN BASIS) AND ACTUAL
 For the Year Ended December 31, 1997

With Comparative Actual Amounts for Year Ended December 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 947,756	\$ 948,376	\$ 620	\$ 948,918
Intergovernmental - state revenue sharing	79,400	82,980	3,580	82,980
Interest	38,000	38,280	280	38,280
Total revenues	\$ 1,065,156	\$ 1,069,636	\$ 4,490	\$ 1,070,178
Expenditures:				
General government - Financial				
administration	\$ 186,374	\$ 78,883	\$ 107,491	\$ 106,585
public works	881,808	881,842	34	881,842
Total expenditures	\$ 1,068,182	\$ 960,725	\$ 107,458	\$ 988,427
Excess of revenues over expenditures	\$ 96,974	\$ 108,911	\$ 11,937	\$ 81,751
Other financing uses: Transfers to other funds	(184,872)	(187,100)	(2,228)	(186,478)
Excess deficiency of resources over expenditures and other uses	\$ 12,102	\$ 21,811	\$ 9,709	\$ 3,273
Fund balance, beginning	1,271,384	1,271,384		1,268,812
Fund balance, ending	\$ 1,283,486	\$ 1,293,195	\$ 9,709	\$ 1,272,085

(See Notes to Financial Statements.)

VERMILION PARISH POLICE JURY
 ARBONNE, LOUISIANA
 SPECIAL REVENUE FUND
 MAINTENANCE OF ROAD DISTRICTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GRAP HAS(1)) AND ACTUAL (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 1978
 With Comparative Actual Amounts For Year Ended December 31, 1977

	Sub Road District #1 of Road District #1	Sub Road District #2 of Road District #2	Sub Road District #3 of Road District #3	Sub Road District #4 of Road District #4
	<u>District #1</u>	<u>District #2</u>	<u>District #3</u>	<u>District #4</u>
REVENUES:				
Taxes - ad valorem	\$ 187,427	\$ 21,829	\$ 41,874	\$ 181,877
Intergovernmental - State revenue sharing	27,389	5,284	5,849	-
Interest	<u>8,059</u>	<u>384</u>	<u>8,269</u>	<u>8,561</u>
Total revenues	<u>\$ 222,875</u>	<u>\$ 27,500</u>	<u>\$ 56,992</u>	<u>\$ 190,438</u>
EXPENDITURES:				
General government - Financial				
Administration	\$ 14,999	\$ 2,443	\$ 4,314	\$ 25,354
Public works	<u>189,024</u>	<u>22,899</u>	<u>22,220</u>	<u>78,883</u>
Total expenditures	<u>\$ 204,023</u>	<u>\$ 25,342</u>	<u>\$ 26,534</u>	<u>\$ 104,237</u>
Excess of revenues over expenditures	\$ 21,217	\$ 2,158	\$ 30,458	\$ 86,201
Other financing used - Transfers to other funds	<u>189,818</u>	<u>27,087</u>	<u>(12,186)</u>	<u>(12,186)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ 189,818	\$ 85	\$ 4,344	\$ 86,185
Fund balance, beginning	<u>287,826</u>	<u>27,818</u>	<u>211,343</u>	<u>287,488</u>
Fund balance, ending	<u>\$ 289,644</u>	<u>\$ 27,903</u>	<u>\$ 215,687</u>	<u>\$ 373,673</u>

SEE NOTES TO FINANCIAL STATEMENTS.

Sub Road District #1 of Road District #2	Road District #1A	Road District #1B	Road District #1C
\$ 55,425	\$ 155,214	\$ 51,873	\$ 254,848
23,174	4,293	8,118	8,247
<u>3,814</u>	<u>22,214</u>	<u>1,199</u>	<u>28,138</u>
\$ 78,628	\$ 181,718	\$ 61,170	\$ 291,245
\$ 4,183	\$ 7,998	\$ 4,158	\$ 16,348
<u>52,622</u>	<u>94,414</u>	<u>37,622</u>	<u>88,322</u>
\$ 56,805	\$ 102,412	\$ 41,780	\$ 104,670
\$ 38,838	\$ 13,304	\$ 27,004	\$ 264,840
<u>118,885</u>	<u>120,716</u>	<u>111,784</u>	<u>568,825</u>
\$ 4,648	\$ 18,048	\$ 18,333	\$ 218,437
<u>88,458</u>	<u>227,548</u>	<u>48,522</u>	<u>678,235</u>
\$ 93,106	\$ 245,596	\$ 66,855	\$ 896,672

VERMILION PARISH POLICE JURY
 BASSICHALE, LOUISIANA
 SPECIAL REVENUE FUNDS
 RAFFIA CONTROL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GRAND TOTAL) AND ACTUAL
 For the Year Ended December 31, 1997

With Comparative Actual Amounts for Year Ended December 31, 1997

	1997			1997 Actual
	Budget	Actual	Variance - Favorable	
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ 43,000
Interest	-	-	-	750
Total revenues	\$ -0-	\$ -0-	\$ -0-	\$ 43,750
Expenditures:				
Public safety	-	-	-	50,000
Excess of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ 14,000
Other financing sources:				
Transfers from other funds	-	-	-	21,000
Transfers to other funds	-	-	-	(28,000)
Excess of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ 14,000
Fund balance, beginning	-	-	-	26,000
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ 40,000

SEE NOTES TO FINANCIAL STATEMENTS.

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VEHICLE LICENSE POLICE FUND
 MONROE, LOUISIANA
 SPECIAL REVENUE FUND
 ROAD START FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (MAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1998

	Completed year:				
	Budget 07/01/97 Through 06/30/98	Actual 07/02/97 Through 12/31/98	Actual 07/02/98 Through 06/30/98	Total _____	Variance - Favorable Unfavorable
Revenues:					
Intergovernmental -					
Federal grant	\$ 1,326,848	\$ 882,488	\$ 828,328	\$ 1,710,816	\$ 64,368
Miscellaneous -					
In-kind services	186,333	152,333	186,333	338,666	15,178
Total revenues	\$ 1,513,181	\$ 1,034,821	\$ 1,014,661	\$ 2,053,477	\$ 49,546
Expenditures:					
Health and welfare -					
Administration	\$ 159,588	\$ 59,834	\$ 64,423	\$ 224,445	\$ 27,328
Operation	2,075,350	829,514	842,643	1,672,157	68,817
In-kind services	186,333	152,333	186,333	372,666	15,178
Total expenditures	\$ 2,421,271	\$ 1,041,681	\$ 1,093,400	\$ 2,269,264	\$ 1,154,661
Reversal of amounts over expenditures	\$ -	\$ 12,336	\$ 2,583	\$ 14,919	\$ 28,878
Other financing uses:					
Transfers to other funds	\$ -	\$ (2,436)	\$ 18,387	\$ 15,521	\$ 15,521
Transfers from other funds	-	-	5,583	5,583	5,583
Total other financing	\$ -	\$ (2,436)	\$ 23,970	\$ 23,674	\$ 23,674
Reversal of amounts over expenditures and other uses	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance, beginning	-	-	-	-	-
Residual equity transfer	-	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See Notes to Financial Statements.

Op-Options Group			
Budget 07/01/98 Through 08/31/98	Actual 07/01/98 Through 12/31/98	Variance - Favorable (Unfavorable)	Total Current YTD
\$1,203,314	\$656,794	\$1,547,000	\$1,203,314
_____300,000	_____343,000	_____163,000	_____318,000
\$1,503,314	\$3,871,792	\$4,712,400	\$1,842,000
\$ 134,500	\$ 65,000	\$ 69,500	\$ 134,500
_____1,779,514	_____201,100	_____1,578,414	_____1,143,050
_____300,000	_____243,000	_____163,000	_____318,000
\$1,134,514	\$784,900	\$1,712,382	\$1,806,000
\$ _____11,000	\$ _____8,000	\$ _____12,000	\$ _____7,500
\$ 113,500	\$ 66,200	\$ 7,000	\$ 114,400
_____	_____	_____	_____8,500
\$ _____113,500	\$ _____66,200	\$ _____7,000	\$ _____66,000
\$ _____0-	\$ (1,500)	\$ (1,500)	\$ (1,500)
_____	_____	_____	_____
_____	_____1,500	_____1,500	_____1,500
\$ _____0-	\$ _____0-	\$ _____0-	\$ _____0-

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 SPECIAL REVENUE FUND
 CHILD CARE FOOD PROGRAM FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (1987) PARISH AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1988
 With Comparative Actual Amounts For the Year Ended December 31, 1987

	1988		Variance - Favorable (Disfavorable)	1987 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental -				
Federal grants	\$181,800	\$181,810	\$10,010	\$180,853
Expenditures:				
Health and welfare -				
Administration	\$ 14,487	\$ 14,486	\$ 1,001	\$ 10,803
Operation	130,505	168,331	37,826	165,928
Total	\$144,992	\$182,817	\$37,825	\$176,731
Excess of revenues over expenditures	\$ 36,808	\$ -1,007	\$ 37,825	\$ 124,122
Other financing uses:				
Transfers from other				
Funds	\$ 4,433	\$15,854	\$ 11,421	\$ 24,374
Transfers to other funds	-----	12,582	12,582	-----
Total other financing uses	\$ 4,433	\$ 28,436	\$ 23,953	\$ 24,374
Excess of revenues over expenditures and other uses	\$ -425	\$ 14,481	\$ 14,481	\$ -425
Fund balance, beginning	-----	-----	-----	-----
Fund balance, ending	\$ 425	\$ 14,481	\$ 14,481	\$ -425

See Notes to Financial Statements.

VERMILION POLICE FORCE JURY
 ARREARAGE, LODGING
 SPECIAL SERVICE FUND
 ECONOMIC DEVELOPMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 For the Years Ended December 31, 1986 and 1987

	<u>1986</u>	<u>1987</u>
Revenues:		
Interest	\$ 248	\$ 248
Expenditures:		
General government	\$ 390	-
Culture and Recreation	<u>303</u>	<u>393</u>
TOTAL expenditures	<u>\$ 693</u>	<u>\$ 393</u>
Excess (deficiency) of revenues over expenditures	\$ 1240	\$ 159
Fund balance, beginning	<u>6,824</u>	<u>6,878</u>
Fund balance, ending	<u>\$ 8,710</u>	<u>\$ 8,824</u>

See notes to financial statements.

HERSHELTON PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUND
 OFFICE OF COMMUNITY SERVICES FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1988

With Comparative Actual Amounts For Year Ended December 31, 1987

	1988		Variance - Favorable/ Unfavorable	1987 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Federal grant:				
EEO Section 8	\$ 1,321,868	\$ 799,463	\$ (522,405)	\$ 898,428
Emergency food				
assistance program	8,408	8,428	12,182	28,734
Summer food service				
program	-	-	-	12,182
Emergency shelter				
grants program	10,742	10,148	\$ (594)	23,989
Family preservation				
program	8,412	-	18,872	-
Child Care Summer				
Program	208,928	224,748	15,820	122,787
Injuries	-	18,188	18,188	28,684
Miscellaneous -				
Drinking program	-	22,825	22,825	22,825
Total revenues	\$ 1,638,848	\$ 1,388,822	\$ (250,026)	\$ 1,388,822
Expenditures:				
Urban redevelopment				
and housing	\$ 1,200,182	\$ 808,481	\$ (391,701)	\$ 933,870
Health and welfare	188,328	228,889	158,321	188,727
Total expenditures	\$ 1,388,510	\$ 1,037,370	\$ (351,140)	\$ 1,122,597
Known deficiency of				
revenues over expenditures	\$ 250,338	\$ 348,852	\$ 188,514	\$ 250,338
Other financing sources:				
Transfers from other funds	\$ -	\$ -	\$ -	\$ 20,843
Transfers to other funds	(11,822)	(11,822)	3,568	-
Total other				
financing sources	\$ (11,822)	\$ (11,822)	\$ 3,568	\$ 20,843
Known deficiency of				
revenues and other sources				
over expenditures	\$ -	\$ 158,328	\$ 158,328	\$ 158,328

HERNANDO COUNTY COLLECTOR-JURY
 ARDENVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 OFFICE OF COMMUNITY SERVICES FUND

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (MAY BE) AND ACTUAL (CONTINUED)
 For the Year Ended December 31, 1998
 with Comparative Actual Amounts for Year Ended December 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997
	Budget	Actual		Actual
Revenue (Deficiency) of revenue and other sources over expenditures				
Subsidiary forwarded	\$ -	\$ (54,180)	\$ (54,180)	\$ (12,824)
Fund balance, beginning	21,418	21,418	-	34,334
Residual equity transfer	-	781	781	-
Fund balance, ending	<u>\$ 21,418</u>	<u>\$ 18,019</u>	<u>\$ (33,360)</u>	<u>\$ 21,510</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 SPECIAL REVENUE FUND
 COMMUNICATIONS DISTRICT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For The Year Ended December 31, 1998
 With Comparative Actual Amounts for Year Ended December 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997
	Budget	Actual		Actual
Revenues:				
Charges for services	\$ 289,828	\$ 289,128	\$ 700	\$ 279,478
Tuition	8,348	8,315	33	8,388
Miscellaneous	-	-	-	1,288
Total revenues	\$ 298,176	\$ 297,443	\$ 733	\$ 289,154
Expenditures:				
Public safety	298,176	297,823	353	279,128
Excess (deficiency) of revenues over expenditures	\$ 12,812	\$ 23,343	\$ 11,531	\$ 12,931
Fund balance, beginning	215,942	215,942	-	204,431
Fund balance, ending	\$ 228,754	\$ 239,285	\$ 11,531	\$ 217,362

See Notes to Financial Statements.

DEBT SERVICE FUNDS

- 1974 Sales Tax Bonds - To accumulate monies for repayment of \$1,150,000 of public improvement bonds. These bonds are composed of two issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 1/2% (1974) sales and use tax.
- 1980 Sales Tax Refunding Bonds - To accumulate monies for repayment of \$2,000,000 of bonds which were issued in 1980 to refund the 1974 Sales Tax Public Improvement Bonds. Payments are due in various annual amounts through 2023, with interest accruing at various rates, ranging from 2.85 to 5.25. These bonds are financed by a dedication of proceeds of a 1/2% (1980) sales and use tax.
- 1989 Sales Tax Bonds - To accumulate monies for repayment of \$2,120,000 of public improvement bonds. Payments are due in various annual amounts through 2029, with interest accruing at various rates, ranging from 2.00 to 5.00. These bonds are financed by a dedication of proceeds of a 1/2% (1989) sales and use tax.
- Industrial District No. 1 Fund - To accumulate monies for repayment of \$210,000 of public improvement bonds. Payments are due in various annual amounts through 1990, with interest accruing at various rates, ranging from 2.00 to 5.00. These bonds are financed by rental payments received from Suran Manufacturing Corporation.
- Capital Bond Improvement - To accumulate monies for repayment of \$2,850,000 of capital bond improvement bonds. Payments are due in various annual amounts through 2027, with interest accruing at various rates, ranging from 4.00 to 5.00.

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 ALL CITY SERVICE FUND

COMPARING BALANCE SHEET
 DECEMBER 31, 1978
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1977

ASSETS	1978 Sales Tax Funds		
	Total	1978 Fund	1977 Fund
Cash	\$ 887	\$ 887	\$ -
INVESTMENTS, AT COST	548,260	518,780	328,840
Accrued interest receivable	-	-	-
Due from other funds	18,855	28,855	-
Total assets	\$ 567,902	\$ 618,522	\$ 328,840
LIABILITIES AND FUND BALANCES			
Fund balances:			
Reserved for debt service	\$ 578,120	\$ 618,522	\$ 518,640
Reserved for road improvements	-	-	-
Total liabilities and fund balances	\$ 578,120	\$ 618,522	\$ 518,640

<u>1978 State Tax Refunding Bonds</u>		
<u>Total</u>	<u> sinking Fund</u>	<u> Reserve Fund</u>
\$ 41,844	\$ 41,844	\$ -
548,408	157,488	391,000
-	-	-
<u>590,252</u>	<u>201,332</u>	<u>389,920</u>

\$ 543,332	\$ 151,332	\$ 392,000
<u>590,252</u>	<u>201,332</u>	<u>392,000</u>

<u>1984 Sales Tax Bonds</u>		
<u>Total</u>	<u> sinking Fund</u>	<u> Reserve Fund</u>
\$ 485	\$ 485	\$ -
388,488	118,488	270,000
4,029	-	4,029
<u>497,002</u>	<u>121,000</u>	<u>278,000</u>

\$ 415,517	\$ 143,488	\$ 274,029
<u>497,002</u>	<u>143,488</u>	<u>274,029</u>

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 ALL BEST SERVICE FUNDS

COMBINED BALANCE SHEET (CONTINUED)
 DECEMBER 31, 1998
 With Comparative Totals For December 31, 1997

	Capital Road Improvement District	Industrial District	Totals	
	1998	1997	1998	1997
Cash	\$ 218	\$ 72	\$ 43,888	\$ 48,388
Receivables, net	4,481,000	-	4,568,431	1,668,048
Accrued interest receivable	64,142	-	64,142	4,242
Due from other funds	-	-	91,556	91,556
TOTAL ASSETS	\$ 4,763,260	\$ 72	\$ 4,763,976	\$ 1,802,234
LIABILITIES AND FUND BALANCES				
Fund balances:				
reserved for debt service	\$ 1,690,000	\$ 70	\$ 1,326,410	\$ 1,606,048
reserved for road improvements	1,621,260	-	1,621,260	-
Total liabilities and fund balances	\$ 3,311,260	\$ 70	\$ 2,947,670	\$ 1,606,048

See Notes to Financial Statements.

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VERMILION PARISH POLICE JURY
 ARREVILLE, LOUISIANA
 ALL DEPT SERVICE FUNDS

COMBINED STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 For the Year Ended December 31, 1997
 With Comparative Totals for December 31, 1996

	<u>1997 Sales Tax Bonds</u>		
	<u>Total</u>	<u>1996</u>	<u>1997</u>
Revenues:			
Interest	\$ 18,935	\$ 18,934	\$ 18,948
Miscellaneous	-	-	-
Total revenues	<u>\$ 18,935</u>	<u>\$ 18,934</u>	<u>\$ 18,948</u>
Expenditures:			
Debt service -			
Principal retirement	\$ 218,888	\$ 218,888	\$ -
Interest and fiscal charges	63,688	63,688	-
Total expenditures	<u>\$ 282,576</u>	<u>\$ 282,576</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$163,611	\$166,358	\$ 18,948
Other financing sources (uses):			
Transfers from other funds	\$ 217,274	\$ 217,274	\$ -
Transfers to other funds	<u>(18,842)</u>	<u>-</u>	<u>(18,842)</u>
Total other financing sources (uses)	<u>\$ 198,432</u>	<u>\$ 217,274</u>	<u>\$ (18,842)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 10,818	\$ 10,818	\$ -
Fund balances, beginning	<u>247,478</u>	<u>236,660</u>	<u>236,660</u>
Fund balances, ending	<u>\$ 258,296</u>	<u>\$ 247,478</u>	<u>\$ 236,660</u>

1978 Sales Tax Refunding Bonds

<u>Total</u>	<u> sinking Fund</u>	<u> Reserve Fund</u>
\$ 22,322	\$ 12,988	\$ 17,248
<u>\$ 22,322</u>	<u>\$ 12,988</u>	<u>\$ 17,248</u>

\$ 385,800	\$ 500,000	\$ -
<u>22,322</u>	<u>50,000</u>	<u>-</u>
\$ 408,122	\$ 550,000	\$ -

\$1265,880	\$1264,322	\$ 17,248
------------	------------	-----------

\$ 385,567	\$ 500,567	\$ -
<u>127,380</u>	<u>-</u>	<u>117,248</u>
\$ 512,947	\$ 500,567	\$ 117,248

\$ 11,327	\$ 13,327	\$ -
<u>221,329</u>	<u>128,388</u>	<u>211,000</u>
\$ 332,656	\$ 341,715	\$ 312,000

\$ 862,322	\$ 312,322	\$ 312,000
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1978 Sales Tax Bonds

<u>Total</u>	<u> sinking Fund</u>	<u> Reserve Fund</u>
\$ 22,322	\$ 8,822	\$ 24,501
<u>\$ 22,322</u>	<u>\$ 8,822</u>	<u>\$ 24,501</u>

\$ 148,800	\$ 148,800	\$ -
<u>22,322</u>	<u>128,822</u>	<u>-</u>
\$ 171,122	\$ 277,622	\$ -

\$2267,800	\$2262,822	\$ 24,501
------------	------------	-----------

\$ 271,440	\$ 271,440	\$ -
<u>22,322</u>	<u>-</u>	<u>128,714</u>
\$ 293,762	\$ 271,440	\$ 128,714

\$ 8,000	\$ 8,221	\$ 1012
<u>168,487</u>	<u>128,220</u>	<u>274,242</u>
\$ 176,487	\$ 136,441	\$ 274,222

\$ 422,222	\$ 136,441	\$ 274,222
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VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 ALL 1987 SERVICE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES (CONTINUED)
 For the Year Ended December 31, 1987
 With Comparative Totals for December 31, 1986

	Capital Bond	Statistical	Totals	
	Improvement	Division	1986	1987
	Dollars	Mo.		
Revenues:				
Interest	\$ 254,947	\$ -	\$ 122,283	\$ 88,400
Miscellaneous	-----	43,258	43,258	43,670
Total revenues	\$ 254,947	\$ 43,258	\$ 165,541	\$ 132,070
Expenditures:				
Debt service -				
principal retirement	\$ 310,000	\$ 50,000	\$ 1,000,000	\$ 700,000
interest and fiscal charges	221,000	2,258	488,821	318,380
Total expenditures	\$ 531,000	\$ 52,258	\$ 1,488,821	\$ 1,018,380
Excess (deficiency) of revenues over expenditures	\$ 123,947	\$ -	\$ 136,720	\$ 123,690
Other financing sources (uses):				
Transfers from other funds	\$ 2,170,000	\$ -	\$ 1,170,000	\$ 1,000,000
Transfers to other funds	100,000	-----	222,400	120,000
Total other financing sources (uses)	\$ 2,270,000	\$ -	\$ 1,392,400	\$ 1,120,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 4,317,947	\$ -	\$ 4,778,720	\$ 24,270
Fund balances, beginning	-----	70	\$ 485,000	\$ 485,000
Fund balances, ending	\$ 4,713,550	\$ 70	\$ 4,183,720	\$ 485,000

See Notes to Financial Statements.

CAPITAL PROJECTS FUNDS

Local Government Assistance Fund - To account for monies provided by Act 26 of the 1988 Extraordinary Session of the Louisiana Legislature. UNDER the provisions of this act, the legislative delegation representing the parish of Westlake shall give final approval to any capital projects or programs prior to the encumbrance and expenditure of these funds. The monies provided by this act were encumbered on December 31, 1988.

Project Account Fund - To account for funds provided by STATE grants for various approved projects. During the year ended December 31, 1988, several grants from the Louisiana Office of Rural Development were received to assist in the construction of various projects.

1994 Sales Tax Construction Fund - To account for monies associated with capital improvements financed through a voter approved bond issue.

1987-1988 Capital Road Improvement Project Fund - To account for costs associated with capital improvements financed through the issuance of the Series 1987 Public Improvement Bonds.

1994 Community Development Block Grant (CDBG-941431) - To account for the proceeds of a Department of Housing and Urban Development Community Development Block Grant for the expansion of the rural water system north of Erath, Louisiana.

1987 Community Development Block Grant (CDBG-871431) - To account for the proceeds of a Department of Housing and Urban Development Community Development Block Grant for the expansion of the water system in the Hueco and Pecos Island areas.

VENUEBORN PARKER POLICE JURY
 KANSASVILLE, MISSISSIPPI
 CAPITAL PROJECTS FUND

COMBINED BALANCE SHEET
 December 31, 1998
 With Comparative Totals for December 31, 1997

ASSETS	Local Government Assistance Fund	1997 - 1998 Capital Road Improvement Fund	Project Account Fund
Cash	\$ -	\$ 354,814	\$ 1,187
Investments, at cost	-	1,650,000	-
Accounts receivable	-	-	1,000
Accrued interest receivable	-	1,819	-
Due from other governmental agencies	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 2,006,633</u>	<u>\$ 2,187</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 187,894	\$ -
Retainage payable	-	302,625	1,898
Total liabilities	<u>\$ -</u>	<u>\$ 490,519</u>	<u>\$ 1,898</u>
 FUND BALANCES:			
Reserved for incomplete contracts	\$ -	\$ -	\$ -
Unreserved - undesignated	-	1,516,114	1,289
Total fund balances	<u>\$ -</u>	<u>\$ 1,516,114</u>	<u>\$ 1,289</u>
 Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 1,996,633</u>	<u>\$ 3,187</u>

SEE NOTES TO FINANCIAL STATEMENTS.

1998 LCBOB North Branch Water System Fund	1997 LCBOB North Branch Water Well Fund	1994 Sales Tax Construction Fund	Totals	
			1998	1997
\$ -	\$ -	\$ -	\$ 138,127	\$ 78,480
-	-	-	1,000,000	4,413,035
-	-	-	1,000	1,000
-	-	-	1,400	84,430
-	-	-	-	258,632
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,138,527</u>	<u>\$ 4,800,547</u>
\$ -	\$ -	\$ -	\$ 141,000	\$ 228,800
-	-	-	142,833	33,738
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 283,833</u>	<u>\$ 262,538</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,000
-	-	-	1,000,000	4,518,000
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 4,519,000</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,138,527</u>	<u>\$ 4,800,547</u>

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA
CAPITAL PROJECTS FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 1998
With Comparative Totals for December 31, 1997

	LOCAL GOVERNMENT ASSISTANCE FUND	1997 - 1998 CAPITAL ROAD IMPROVEMENT FUND	PROJECT ACCOUNT FUND
Revenues:			
Intergovernmental -			
State grant revenue	\$ -	\$ -	\$ -
Inherent	54,768	148,734	-
Other	-	-	-
Total revenues	<u>\$ 54,768</u>	<u>\$ 148,734</u>	<u>\$ -</u>
Expenditures:			
Public works	-	1,818,188	-
Sanitation, sewerage and waste disposal	-	-	-
Total expenditures	<u>\$ -</u>	<u>\$ 1,818,188</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 54,768</u>	<u>\$ (1,669,454)</u>	<u>\$ -</u>
Other financing sources (uses):			
Proceeds from sale of bonds	-	-	-
Transfers from other funds	-	1,669,748	-
Transfers to other funds	(245,344)	-	-
	<u>\$ (245,344)</u>	<u>\$ 1,669,748</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (190,576)</u>	<u>\$ (1,999,706)</u>	<u>\$ -</u>
Fund balances, beginning	<u>121,884</u>	<u>4,028,342</u>	<u>3,233</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ 2,028,636</u>	<u>\$ 3,233</u>

See notes to Financial Statements.

1994 LCSD North Beach Water System Fund	1997 LCSD Water and Power Inland Water Mill Fund	1994 Sales Tax Construction Fund	Totals	
			1994	1997
\$ 318,000	\$ 300,000	\$ -	\$ 618,000	\$ 288,000
-	-	-	300,000	88,000
-	-	-	-	96,000
<u>\$ 318,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 918,000</u>	<u>\$ 472,000</u>
\$ 318,000	\$ 300,000	\$ -	\$ 618,000	\$ 300,000
-	-	-	-	378,000
<u>\$ 318,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 618,000</u>	<u>\$ 678,000</u>
\$ -	\$ -	\$ -	\$ 11,750,000	\$ 1,000,000
\$ -	\$ -	\$ -	-	\$ 4,000,000
-	-	-	1,000,000	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,750,000</u>	<u>\$ 4,000,000</u>
\$ -	\$ -	\$ -	\$ 11,750,000	\$ 3,000,000
-	-	-	4,000,000	800,000
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,750,000</u>	<u>\$ 3,800,000</u>

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INTERNAL SERVICE FUND

PAIDWORKER WORKERS' COMPENSATION FUND - To account for monies accumulated to provide insurance against workers' compensation claims made against the Police Jury.

VERRILION PARISH POLICE JURY
 ARREVILLE, LOUISIANA
 INTERNAL SERVICE FUND
 PARISHWIDE WORKERS' COMPENSATION FUND

BALANCE SHEETS
 December 31, 1998 and 1997

ASSETS	1998	1997
Cash	\$ -	\$ 88,318
Due from other funds	-	282,528
TOTAL ASSETS	\$ -	\$ 370,846
LIABILITIES AND FUND EQUITY		
FUND EQUITY:		
retained earnings -		
unappropriated	\$ -	\$ 370,846
TOTAL liabilities and fund equity	\$ -	\$ 370,846

See Notes to Financial Statements.

HAMILTON PARISH POLICE JURY
 MONROE, LOUISIANA
 INTERNAL SERVICE FUND
 FEMALE POLICE OFFICERS' COMPENSATION FUND

STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS
 Years Ended December 31, 1988 and 1987

	<u>1988</u>	<u>1987</u>
Operating revenues:		
Charges for services -		
Premiums	\$ 515,500	\$ 454,521
Costs of services rendered:		
Administrative fees and insurance premiums	<u>548,383</u>	<u>458,172</u>
Operating income	\$ 66,117	\$ 96,349
Nonoperating revenues:		
Interest earned on investments	<u>2,553</u>	<u>4,384</u>
Net income (loss)	\$ 68,670	\$ 100,733
Retained earnings, beginning	177,731	165,070
Residual equity transfer	<u>1278,423</u>	<u> </u>
Retained earnings, ending	<u>\$ 2,035,811</u>	<u>\$ 2,331,113</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE FUND
 MONROE, LOUISIANA
 INTERNAL SERVICE FUND
 PARISHWIDE MEMBER'S COMPENSATION FUND

STATEMENTS OF CASH FLOW
 Years Ended December 31, 1996 and 1997

	<u>1996</u>	<u>1997</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (346)	\$ 1,344
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:		
Changes in assets and liabilities:		
(Increase) decrease in due from other Funds/Component units	188,480	18,312
(Increase) decrease in accounts payable	-	(22,722)
Net cash provided by (used in) operating activities	<u>\$ 188,134</u>	<u>\$ 15,934</u>
CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers out to other funds	<u>\$ (112,421)</u>	<u>\$ _____</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Interest	<u>\$ 3,548</u>	<u>\$ 4,374</u>
Increase (decrease) in cash and cash equivalents	<u>\$ 79,261</u>	<u>\$ 18,636</u>
Cash and cash equivalents at beginning of year	<u>88,231</u>	<u>88,481</u>
Cash and cash equivalents at end of year	<u>\$ 167,492</u>	<u>\$ 107,117</u>

See Notes to Financial Statements.

FINANCIAL FUND TYPE
(AMOUNT FUNDS)

Payroll Fund - To account for payroll expenditures of the Police Jury. Individual funds transfer amounts needed to cover their share of payroll costs.

Parishwide Workmen's Compensation Fund - To account for workmen's compensation expenditures of the Police Jury. Individual funds transfer amounts needed to cover their share of workmen's compensation insurance costs.

VERMILION PARISH POLICE JURY
 ARMENTAUX, LOUISIANA
 AGENCY FUNDS

COMBINING BALANCE SHEET
 December 31, 1998
 with Comparative Totals for December 31, 1997

ASSETS	Part-time Members's Commissions	Payroll Fund	TOTALS	
			1998	1997
Cash	\$ 154,773	\$135,511	\$ 344,284	\$ 4,873
Other receivables	-	583	583	494
Due from other funds	100,100	8,500	111,600	-
Due from component units	133	-	133	-
Total assets	\$ 355,006	\$144,604	\$ 543,613	\$ 5,367
LIABILITIES				
Due to component units	\$ 575	\$ -	\$ 575	\$ -
Due to other funds	231,843	-	231,843	4,937
Other payables	-	262,686	262,686	134
Total liabilities	\$ 232,418	\$262,686	\$ 543,613	\$ 5,071

See Notes to Financial Statements.

VERDENON PARISH POLICE JURY
BOSSVILLE, LOUISIANA
ANNEX FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended December 31, 2018

ASSETS	Payroll Fund			
	Balance 01/01/18	Additions	Deductions	Balance 12/31/18
Cash	\$ 4,875	\$ 7,488,838	\$ 7,218,788	\$ 514,925
Due from other funds	-	7,188,244	7,178,718	9,526
Due from component unit	-	234,178	234,178	-
Other receivable	458	159,848	358,888	259
Total assets	\$ 5,333	\$14,869,838	\$14,790,494	\$ 524,610

LIABILITIES

Due to other funds	\$ 4,875	\$ -	\$ 4,875	\$ -
Other payable	228	382,380	390,612	389,848
Total liabilities	\$ 5,333	\$ 382,380	\$ 395,487	\$ 389,848

Municipal Workers' Compensation

ASSETS	Municipal Workers' Compensation			
	Balance 01/01/18	Additions	Deductions	Balance 12/31/18
Cash	\$ -	\$ 188,178	\$ -	\$ 188,178
Due from other funds	-	188,350	-	188,350
Due from component units	-	122	-	122
Total assets	\$ -	\$ 376,650	\$ -	\$ 376,650

LIABILITIES

Due to component units	\$ -	\$ 376	\$ -	\$ 376
Due to other funds	-	376,274	-	376,274
Total liabilities	\$ -	\$ 376,650	\$ -	\$ 376,650

See Notes to Financial Statements.

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GENERAL FIXED ASSETS ACCOUNT GROUP

to account for the fixed assets of the Police Jury.

VERMILION PARISH POLICE JURY
 ARREVILLE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 1998

	Balance	1998		Balance
	12/31/97	Additions	Dispositions	12/31/98
General fixed assets:				
Police Jury -				
Land	\$ 806,613	\$ 28,000	\$ -	\$ 834,613
Buildings and improvements	8,682,378	863,100	-	9,545,478
Furniture and equipment	13,368,888	618,681	888,288	13,103,281
Total police jury	22,857,879	21,810,781	888,288	24,779,372
Library -				
Buildings and improvements	\$ 158,321	\$ -	\$ -	\$ 158,321
Furniture and equipment	340,768	513,248	8,881	863,235
Library books	2,142,187	378,645	48,383	2,472,449
Total library	2,641,276	891,893	57,264	3,475,905
Total general fixed assets	25,499,155	22,702,674	945,552	27,256,277
Investment in general fixed assets	25,499,155	22,702,674	945,552	27,256,277

GENERAL LONG-TERM DEBT
ACCOUNT GROUP

To account for uninsured principal amounts on general long-term debt expected to be financed from governmental-type funds. Payment of maturing obligations, including interest, is accounted for in the debt service funds.

VERMILION PARISH POLICE JURY
MORNINGVILLE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT
December 31, 1998
With Comparative Totals for December 31, 1997

	1998	1998	1997
	Sales Tax <u>Bonds</u>	Sales Tax Refunding <u>Bonds</u>	Certificates of Indebtedness
AMOUNT AVAILABLE AND TO BE PROVIDED			
FOR RETIREMENT OF LONG-TERM DEBT			
Amount available in debt service funds for debt retirement	\$ 578,282	\$ 841,132	\$ 1,488,880
Amount to be provided for retirement of general long-term debt	<u>315,000</u>	<u>1,082,480</u>	<u> </u>
Total available and to be provided	<u>\$ 893,282</u>	<u>\$1,923,612</u>	<u>\$ 1,488,880</u>
GENERAL LONG-TERM DEBT PAYABLE			
Accrued interest and postmaturity costs	\$ -	\$ -	\$ -
Bonds payable:			
Due within one year	300,000	318,000	328,000
Due after one year	<u>15,000</u>	<u>1,418,080</u>	<u>1,162,880</u>
Total general long-term debt	<u>\$ 165,000</u>	<u>\$1,736,080</u>	<u>\$ 1,490,880</u>

See Notes to Financial Statements.

1994 Sales Tax Rebate	Industrial District No. 1	Accrued Closure and Reclamation Costs	Total	
			1998	1997
\$ 418,537	\$ 73	\$ -	\$ 6,338,438	\$ 1,656,341
<u>1,254,483</u>	<u>81,318</u>	<u>1,338,300</u>	<u>4,588,988</u>	<u>9,366,438</u>
\$2,178,068	\$ 62,808	\$ 1,338,300	\$ 2,914,322	\$10,732,876
\$ -	\$ -	\$ 1,363,388	\$ 1,363,388	\$ 1,363,388
188,000	63,000	-	1,147,000	1,088,000
<u>3,668,068</u>	<u>-</u>	<u>-</u>	<u>7,418,688</u>	<u>8,542,888</u>
\$2,178,068	\$ 62,808	\$ 1,338,300	\$ 2,914,322	\$10,732,876

UNITED STATES POSTAL SERVICE
 ANNAPOLIS, MARYLAND

STATEMENT OF ASSETS IN CURRENT, LONG-TERM AND
 YEAR ENDED DECEMBER 31, 1959

	Balance	Long-Term Debt (Mortgage) Flotation and Postoffice Bonds Issued		Long-Term Debt Retired	Debit Service Funds Operations	Balance
		Balance	Cost			
Amount available in debt service funds	\$ 1,858,441	\$ -	\$ -	\$ -	\$ 2,722,272	\$ 1,328,413
Amount to be provided for retirement of long-term debt from:						
- Sales taxes	5,216,922	28,794		11,426,080	278,828	4,516,624
- Other actual requests	6,112,322	-	-	188,000	16,858,821	16,858
Total available not to be provided	11,329,264	\$ 28,794	\$ -	11,614,080	\$ -	\$ 4,533,482
General long-term debt payable	11,329,264	\$ 28,794	\$ -	11,614,080	\$ -	\$ 4,533,482

COMPOSITE UNITS

Criminal Court Fund - To account for the operations of the district court. Means of financing is provided by fines, forfeita and transfers from other revenue sources of the Police Dept.

Tourist Commission Fund - Established in 1968 to account for operations of the Vermilion Parish Tourist Commission which was organized to encourage the development of tourism in Vermilion Parish. The primary source of revenue is a 1% hotel/motel tax levied for the occupancy of hotel rooms, motel rooms and overnight camping facilities.

Waterworks District No. 1 Fund - To account for the operations and maintenance of the Texas United Water System. Primary source of revenue is user fees.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 ALL COMPONENT UNITS

COMBINED BALANCE SHEET

December 31, 1988

With Comparative Totals for December 31, 1987

ASSETS	Criminal Court Fund	Tourist Commission Fund
CURRENT ASSETS		
Cash	\$ 55,140	\$ 27,481
INVESTMENTS	-	19,854
Accounts receivable	-	-
Due from other governmental agencies	2,484	3,950
Due from other funds	576	-
OTHER	-	180
Total current assets	<u>\$ 58,200</u>	<u>\$ 51,465</u>
RESTRICTED ASSETS		
Cash	\$ -	\$ -
PLANT AND EQUIPMENT		
Water plant and equipment	-	-
Accumulated depreciation	-	-
Total plant and equipment	<u>\$ -</u>	<u>\$ -</u>
Total assets	<u>\$ 58,200</u>	<u>\$ 51,465</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES (payable from current assets)		
Accounts payable and accrued liabilities	\$ 4,838	\$ -
Due to primary government	332	-
	<u>\$ 5,170</u>	<u>\$ -</u>
CURRENT LIABILITIES (payable from restricted assets)		
Water deposits	-	-
Total current liabilities	<u>\$ 5,170</u>	<u>\$ -</u>
FUND EQUITY		
Contributed capital	-	-
Fund balances - unreserved and undesignated	53,030	51,465
Total fund equity	<u>\$ 53,030</u>	<u>\$ 51,465</u>
Total liabilities and fund equity	<u>\$ 58,200</u>	<u>\$ 51,465</u>

See Notes to Financial Statements.

Waterworks District No. 1 Fund	Totals	
	1990	1992
\$ 31,340	\$ 113,881	\$ 83,381
-	33,884	23,388
4,828	4,505	6,851
-	15,434	48,187
-	575	-
-	380	380
<u>\$ 36,168</u>	<u>\$ 168,762</u>	<u>\$ 168,484</u>
<u>\$ 10,622</u>	<u>\$ 38,622</u>	<u>\$ 38,274</u>
\$1,889,720	\$2,889,720	\$ 938,221
<u>(184,877)</u>	<u>(184,877)</u>	<u>(148,824)</u>
<u>\$ 908,843</u>	<u>\$ 908,843</u>	<u>\$ 777,397</u>
<u>\$ 914,843</u>	<u>\$1,093,424</u>	<u>\$ 948,245</u>
\$ 514	\$ 5,453	\$ 28,558
<u>10,896</u>	<u>38,122</u>	<u>38,880</u>
\$ 10,514	\$ 38,789	\$ 38,998
<u>10,896</u>	<u>38,680</u>	<u>38,350</u>
<u>\$ 21,514</u>	<u>\$ 86,385</u>	<u>\$ 88,388</u>
\$ 908,843	\$ 908,843	\$ 777,397
<u>28,873</u>	<u>148,888</u>	<u>118,848</u>
<u>\$ 934,738</u>	<u>\$1,057,731</u>	<u>\$ 897,245</u>
<u>\$ 934,843</u>	<u>\$1,093,424</u>	<u>\$ 948,245</u>

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 ALL COMPONENT UNITS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 Year Ended December 31, 1990
 With Comparative Totals for December 31, 1989

	Criminal Court Fund	Tourist Commission Fund	Totals	
	1989	1989	1989	1989
Revenues:				
Taxes	\$ -	\$ 29,516	\$ 29,516	\$ 29,516
Intergovernmental	29,739	-	29,739	29,579
Fines and forfeits	188,247	-	188,247	194,213
Interest	5,247	3,211	8,458	8,479
Miscellaneous	-	881	881	8
Total revenues	\$ 223,233	\$ 32,598	\$ 255,831	\$ 262,793
Expenditures:				
General government -				
Judicial	\$ 182,826	\$ -	\$ 182,826	\$ 184,217
Culture and recreation	-	22,281	22,281	22,274
Total expenditures	\$ 182,826	\$ 22,281	\$ 205,107	\$ 206,491
Excess (deficiency) of revenues over expenditures	\$ 40,407	\$ 10,317	\$ 50,724	\$ 56,302
Other financing sources (uses):				
Transfers from primary government	188,882	-	188,882	198,882
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 2,525	\$ 10,317	\$ 12,842	\$ 48,174
Fund balances, beginning	84,734	83,384	168,118	83,789
Residual equity transfer	515	-	515	-
Fund balances, ending	\$ 87,769	\$ 93,699	\$ 181,468	\$ 132,563

See notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 COMPONENT UNITS
 CRIMINAL COURT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (FMAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1998

With Comparative Actual amounts for Year ended December 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
State grant revenue	\$ 20,000	\$ 20,000	\$ -	\$ 2,330
Contributions from local government	14,300	14,700	(3,400)	22,827
Fines and forfeits	124,000	165,147	(41,147)	174,330
Interest	500	3,160	(2,660)	800
Total revenues	<u>\$ 149,000</u>	<u>\$ 203,207</u>	<u>\$ 54,207</u>	<u>\$ 200,327</u>
Expenditures:				
General government -				
Medical	<u>104,880</u>	<u>103,420</u>	<u>14,460</u>	<u>166,327</u>
Excess (deficiency) of revenue over expenditures	<u>\$ 124,000</u>	<u>\$ 117,730</u>	<u>\$ 6,270</u>	<u>\$ 108,820</u>
Other financing sources:				
Transfers from primary government	<u>200,000</u>	<u>100,000</u>	<u>100,000</u>	<u>120,000</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ 114,000</u>	<u>\$ 2,427</u>	<u>\$ 115,999</u>	<u>\$ 31,224</u>
Fund balance, beginning	54,704	54,704	-	24,350
Residual equity transfer	-	325	325	-
Fund balance, ending	<u>\$ 42,880</u>	<u>\$ 57,456</u>	<u>\$ 14,576</u>	<u>\$ 55,324</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE FUND
 MONROE, LOUISIANA
 COMPONENT UNIT
 TOURIST COMMISSION FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 For The Years Ended September 30, 1996 and 1997

	<u>1996</u>	<u>1997</u>
Revenues:		
Taxes -		
Tourist/Hotel	\$ 18,418	\$ 18,500
Interest	3,210	1,800
Miscellaneous	<u>512</u>	<u>8</u>
Total revenues	\$ 22,140	\$ 20,308
Expenditures:		
Culture and recreation	<u>22,242</u>	<u>20,100</u>
Excess of revenues over expenditures	\$ 10,927	\$ 10,900
Fund balance, beginning	<u>22,228</u>	<u>22,228</u>
Fund balance, ending	<u>\$ 33,355</u>	<u>\$ 33,328</u>

See Notes to Financial Statements.

WHEELING WATER POLICE JURY
 ARMYVILLE, LOUISIANA
 GOVERNMENT ENTITY
 WATERWORKS DISTRICT NO. 1 FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 YEARS ENDED DECEMBER 31, 1996 AND 1997

	<u>1996</u>	<u>1997</u>
Operating revenues:		
Water sales	\$ 28,880	\$ 28,510
Miscellaneous	<u>1,511</u>	<u>888</u>
Total operating revenues	<u>\$ 30,391</u>	<u>\$ 29,398</u>
Operating expenses:		
Personnel costs	\$ 21,882	\$ 21,887
Auto allowances	2,170	2,870
Chemicals	8,847	8,768
Freight	387	1,512
Insurance	8,468	8,258
Telephone and utilities	3,774	3,787
Office expenses	1,882	2,188
Water installation	1,077	1,428
Repairs	1,204	8,781
Depreciation	41,048	38,884
Miscellaneous	<u>8,782</u>	<u>2,388</u>
Total operating expenses	<u>\$ 88,882</u>	<u>\$ 82,881</u>
Operating loss	\$ (58,491)	\$ (53,483)
Nonoperating revenues:		
Interest	<u>322</u>	<u>180</u>
Net loss	\$ (58,169)	\$ (53,303)
Add depreciation on fixed assets acquired by contributions restricted for capital construction that reduces contributed capital	<u>41,048</u>	<u>38,884</u>
Increase in retained earnings	\$ 15,449	\$ 18,084
Retained earnings, beginning of year	<u>3,882</u>	<u>(120)</u>
Retained earnings, end of year	<u>\$ 19,331</u>	<u>\$ 17,964</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 COMPENSATION UNIT
 WATERWORK DISTRICT NO. 1 FUND

STATEMENTS OF CASH FLOWS
 Years Ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (28,183)	\$ (28,183)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	43,044	38,084
Changes in assets and liabilities:		
Increase (decrease) in accounts receivable	5,326	11,980
Increase (decrease) in accounts payable and accrued liabilities	<u>12,450</u>	<u>800</u>
Net cash provided by operating activities	<u>\$ 32,647</u>	<u>\$ 3,681</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Decrease in Customer Deposits	<u>\$ 380</u>	<u>\$ 380</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest	<u>\$ 511</u>	<u>\$ 596</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	<u>\$ 33,538</u>	<u>\$ 4,657</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>26,505</u>	<u>21,288</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 60,043</u>	<u>\$ 25,945</u>

(See Notes to Financial Statements.)

FEDERAL CONTROL AND COMPLIANCE

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HOUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

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 Gretna, Louisiana
 70044-4444
 phone: (504) 984-6600
 fax: (504) 984-7000

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
 OVER FINANCIAL REPORTING BASED ON AN AUDIT
 OF FINANCIAL STATEMENTS PERFORMED IN
 ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Madison, LA
 (504) 984-4444
 Opalton, LA
 (504) 984-4444
 Abbeville, LA
 (504) 984-4444
 Lake Charles, LA
 (504) 984-4444
 Church Point, LA
 (504) 984-4444
 Eunice, LA
 (504) 984-4444

Verdeille Parish Police Jury
 Abbeville, Louisiana

We have audited the financial statements of Verdeille Parish Police Jury, and the combining, individual fund and account group financial statements as of and for the year ended December 31, 2008, and have issued our report thereon dated May 14, 2009. That report was qualified because of the omission of the financial statements of component units. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States, and the **Louisiana Governmental Audit Guide**.

Compliance

In part of obtaining reasonable assurance about whether the Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under **Government Auditing Standards**.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal

Madison, LA
 Opalton, LA
 Abbeville, LA
 Lake Charles, LA
 Church Point, LA
 Eunice, LA

Member of the International
 Certified Public Accountants
 National Institute of State
 Public Accountants

control over financial reporting that, in our judgment, could adversely affect the city's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 22-1 and 22-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses; however, we consider the reportable conditions described above to be material weaknesses.

This report is intended for the information of management, Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

Broussard, Peck, Lewis & Bruneau L.L.P.

Cresley, Louisiana
May 12, 2009



BHOUSSARD, FOCHIER, LEWIS & BREAUX, L.L.P.
C E R T I F I E D P U B L I C A C C O U N T A N T S

100 Kentucky St.
 P.O. Box 100
 Crowley, Louisiana
 70525-0100
 phone (504) 833-6222
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**REPORT OF COMPLIANCE WITH REQUIREMENTS APPLICABLE
 TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
 COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Verdilion Parish Police Jury
 Abbeville, Louisiana

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Compliance

We have audited the compliance of Verdilion Parish Police Jury with the types of compliance requirements described in the U.S. Office of Management and Budget, OMB Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1998. The Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Jury's management. Our responsibility is to express an opinion on the Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, "Standards of States, Local Governments and Non-Profit Organizations." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Verdilion Parish Police Jury's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Verdilion Parish Police Jury's compliance with these requirements.

In our opinion, Verdilion Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 98-1 through 98-5.

Office of Inspector General
 U.S. Department of Justice
 Washington, DC 20531

Internal Control Over Compliance

The management of Vermilion Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Vermilion Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular 4-113.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Vermilion Parish Police Jury's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 98-1 through 98-3.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable conditions described above to be material weaknesses.

This report is intended for the information of management, federal funding agencies and pass-through entities and is not intended to be read and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Broussard, Poché, Lewis & Broussard L.L.P.

Gretnay, Louisiana
May 26, 1999

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1998

A. Summary of Auditors' Findings

The following summarize the auditors' results in accordance with OMB Circular A-133:

1. A qualified opinion was issued on the general purpose financial statements of Vermilion Parish Police Jury and an unqualified opinion was issued on the combining, individual fund and account group financial statements of the Jury, as of and for the year ended December 31, 1998.
2. Two reportable conditions in internal control were disclosed by the audit of the financial statements and are considered to be material weaknesses.
3. The audit disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards and are considered material to the financial statements of Vermilion Parish Police Jury.
4. Two reportable conditions in internal control over major programs were disclosed by the audit and are considered to be material weaknesses.
5. An unqualified opinion was issued on compliance for each major program.
6. Audit findings relative to the major Federal award programs for Vermilion Parish Police Jury are reported in Part C of this schedule.
7. The following programs were major for the year ended December 31, 1998:
 - Section 8 Housing Assistance Program (HFPA 814.051);
 - Head Start (HFPA 814.001);
 - Community Development Block Grant - 1996 (HFPA 814.218)
 - Community Development Block Grant - 1997 (HFPA 814.219)
8. \$20,000 was the threshold used to distinguish Type A from Type B programs, and
9. Vermilion Parish Police Jury did not qualify as a low-risk auditee.

B. Findings in Accordance with Government Auditing Standards

The following findings relate to the financial statements and are required to be reported in accordance with Government Auditing Standards:

816-1 Internal Control: Payroll

Findings:

Due to the limited number of employees in the accounting department, a lack of segregation of duties exists in the payroll area. In addition to preparing the payroll, the payroll clerk also places the signature stamp on the checks and distributes them to the various supervisors.

Recommendation:

We recommend that the Police Jury evaluate the assignment of duties in the payroll area and attempt to segregate the duties as much as possible and to implement additional review procedures where feasible.

Response:

Although it is believed that there already exists a suitable segregation of duties and sufficient checks and balances through the system to address potential problem areas, the administrative officer will attempt to restructure work loads among the employees to address this recommendation.

816-2 Internal Control: General Fixed Assets

Findings:

During our auditing procedures performed with respect to general fixed assets, it was noted that some items were missing from the listing while others needed to be removed. Primarily, there appeared to be no formal process in place to identify those items needing to be added or removed, along with the information forwarded to personnel responsible for the upkeep of the asset records.

Recommendation:

We recommend that the Police Jury implement a system which identifies changes in the general fixed assets and forward to those responsible for upkeep of the records the information required to perform the change. In addition, we recommend the Jury require all departments to take periodic inventories of the assets within their department and reconcile those inventories to the asset records.

Response:

The Police Jury will continue to direct their middle management personnel to be thorough in their review of the asset inventory list provided monthly for their department or branch unit.

The Police Jury Administration office will develop a system to identify new additions and removal of obsolete equipment as each item is accepted for inclusion, or authorized to be removed, from the respective department inventory.

C. Findings and Questioned Costs for Federal Awards

The following findings related to the major programs and are required to be reported in accordance with Circular A-133:

Department of Health and Human Services

Head Start Program - CPDA #95.616

Reportable Condition:

As described in 88-1 above, due to the limited number of employees in the accounting department, a lack of segregation of duties exists in the payroll area. We recommend that the Police Jury evaluate the assignment of duties in the payroll area and attempt to segregate the duties as much as possible and to implement additional review procedures where feasible.

Department of Housing and Urban Development

Section 8 Certificate Program - CPDA #14.887

Reportable Condition:

The reportable condition at 88-1 above also applies to this grant.

88-3 Reportable Condition: Tenant Files

Finding:

During our review of forty tenant files, we noted the following:

CONTRACT/LEASE/AGREEMENTS - One contract lease was not signed by the tenant.

Inspections - During our review of the tenant files, it was noted that in two instances, inspection documents had been signed by the landlord after the effective date of the contract. Also in one instance, the inspection had been performed after the contract date.

Recommendation:

We recommend that tenant files be reviewed for accuracy and completeness.

Response:

The Police Jury will continue to urge and direct staff to review and adhere to policies and checklists regarding the documentation needed for each file.

898-4 Compliance: Rest Reasonableness

Finding:

One file appeared to be missing a rest reasonableness assessment. While a rest reasonableness assessment could be located for a previous rental amount, one could not be located for the current contract rent.

Recommendation:

We recommend that a rest reasonableness assessment be performed again if the amount of the contract rent changes.

Response:

The Police Jury will continue to urge and direct staff to review and adhere to policies and standards regarding the documentation needed for each file.

898-5 Compliance: B&B Payments

Finding:

During our review of the leased files, it was noted that one B&B payment amount did not agree to the B&B payment stated in the contract.

Questioned Costs:

Questioned costs regarding this finding is estimated to be \$189.

Recommendation:

We recommend that contract rents and B&B payments be reviewed more closely to ensure that the correct amount of payment is being made.

Response:

The Police Jury will continue to urge and direct staff to review and adhere to policies and standards regarding the documentation needed for each file.

VERMILION EASTERN POLICE JURY
BAMMILLE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 1994

1. Internal Control and Compliance Material to the Financial Statements

487-1 - Payroll

Finding:

Due to the limited number of employees in the accounting department, a lack of segregation of duties exists in the payroll area. In addition to preparing the payroll, the payroll clerk also places the signature stamp on the checks and distributes them to the various supervisors.

Recommendation:

We recommend that the Police Jury evaluate the assignment of duties in the payroll area and attempt to segregate the duties as much as possible and to implement additional review procedures where feasible.

CURRENT STATUS:

No change.

11. Internal Control and Compliance Material to Federal Awards

U. S. Department of HUD

Section 8 Certificate Program - OFDA #14-457

The reportable condition at 47-1 above also applies to this program.

487-2 Reportable Condition: Tenant Files

Finding:

In our review of forty tenant files, we noted the following:

Computations - One application did not have documentation of income while six applications had incorrect calculations resulting in a net payment of \$5,474. The examination of two files reviewed overpayments totaling \$764.

Tenant Reasonableness Checklist - Four checklist could not be located while five forms were not entirely completed.

Waiting Allowances - Ten files contained incorrect computations of utility allowances and one file lacked documentation of the allowances.

Inspections - One inspection report was not signed by the inspector and two were not signed by the landlord, and six reports were dated by the landlord after the effective date of the contract. Although the majority of the inspection forms were complete, four forms lacked documentation of all components of the unit. Two inspections were not performed until after the effective date of the contract.

Contracts/Leases/Attachments - One file did not include a lease addendum. Nine contracts were dated by the Jerr after the effective date of the contract. Three contracts and four leases and lease addendums were dated by the landlord after the effective date of the contract. Three leases did not contain the amount of SMP payments and tenant rent.

Other - One file did not contain a copy of the family request for an amendment made to the contract. One file lacked documentation regarding a contract rent increase. For two files, the gross rent exceeded fair market rent.

Recommendation:

We recommend that tenant files be reviewed for accuracy and completeness.

Current Status:

Computations - All Section 8 clerks are now using the same calculation procedures. All paper documentation regarding income verification was present during our review of a sample of tenant files.

Rent Reasonableness - All rent reasonableness checklist examined appeared to be properly filled out and N/A indicated in areas that did not apply.

Utility Allowance - Utility allowances examined appeared to be properly computed.

Inspections - While some instances of improper inspection dates and missing signatures were found again this year, it appeared that all exceptions were prior to communication of the finding for 1997.

Contracts/Leases/Addendum - All tenant files examined contained a lease addendum which was documented on the Folder Checklist. All contract dates examined during 1998 appeared to be proper. No instances during our review were noted with respect to contracts/leases not indicating the amount of SMP payments and tenant rent.

8PT-2 Compliance: Utility Allowance

Finding:

We were unable to obtain documentation supporting the annual review of utility allowances as required by HUD regulations.

Recommendation:

We recommend that an annual review of utility allowances is conducted in accordance with regulations.

CURRENT STATUS:

During our review, no exceptions were noted.

#97-4 Compliance: Rent Reasonableness

Finding:

In reviewing tenant files, we noted that an adequate formal review of rent reasonableness was not documented in the tenant files.

Recommendation:

We recommend that a more comprehensive review of rent reasonableness be performed and documented in tenant files.

CURRENT STATUS:

During our review, it appeared that one file appeared to be missing a current rent reasonableness review.

Department of Health and Human Services

Head Start Programs - OPIA 893.604

Reportable condition:

The reportable condition regarding payroll above at 97-3 also applies to this program.

III. Management Letter

The prior year's report did not include a management letter.

VERMILION PARISH POLICE JURY
 VERMILION, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AID
 Year Ended December 31, 1994

<u>Federal Grantor/Pass-Through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
U.S. Department of Agriculture		
Passed Through State Department of Agriculture:		
Food Distribution Program	16-854	\$ 4,428
Passed Through State Department of Education:		
Child and Adult Care Food Program	10-858	121,376
Child and Adult Care Food Program		22,886
Total Department of Agriculture		\$ 132,882
U.S. Department of HUD		
Direct Program:		
Section 8 Rental Certificate Program	14-857	\$ 775,831
Passed Through State Department of Administration:		
Community Development Block Grant - 1994	14-219	328,889
Community Development Block Grant - 1997	14-219	328,888
Passed Through State Department of Social Services:		
Emergency Shelter Grant Program	24-213	14,186
Total Department of HUD		\$ 1,442,822
		(Cost Shared)

VERMILION BRIGGS POLICE JURY
ARMSVILLE, VERMONTSCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
Year Ended December 31, 1998

Federal Grantor/Pass-Through Agency/Program Title	EFDA Number	Expenditures
U.S. Department of Transportation and Development		
Passed Through State Department of Transportation and Development:		
Public Transportation for Non-Urbanized Areas	28-500	\$ 73,212
U.S. Department of Health and Human Services		
Direct Program:		
EHDH STATE Program	88-800	\$ 1,288,242
Passed Through State Department of Social Services:		
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	88-504	224,782
Total Department of Health and Human Services		\$ 1,513,024
Federal Emergency Management Agency		
Passed Through State Military Department:		
Office of Emergency Preparedness Emergency Management Assistance	88-514	\$ 1,001
Total Federal Awards		\$ 1,512,123

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 1986

Note 1. Basis of Presentation

The accompanying schedule of expenditures of Federal awards includes the Federal grant activity of Vermilion Parish Police Jury and is presented on the modified accrual basis of accounting.

VERMILION PARISH POLICE JURY
 ARREVILLE, LOUISIANA
 SECTION 8 HOUSING FUND

PROGRAM YEAR 1998
 PROJECT NUMBER LA48-8177-0045-0010

STATEMENT OF SOURCE AND STATUS OF FUNDS

Total funds:	
Current year grant funds	\$ 3,121,946
Carryforwarded from prior years	<u>3,182,266</u>
Total available	<u>\$ 6,304,212</u>
Funds drawn by grantees in current year	\$ 3,121,946
Funds requested not yet expended	<u>142,811</u>
Total program expenditures to date	<u>\$ 3,264,757</u>
Funds remaining to be expended	<u>\$ 3,039,455</u>
Funds remaining to be drawn income derived	\$ 3,049,346
Funds requested not yet expended	<u>142,811</u>
Carry forward to subsequent years	<u>\$ 3,192,157</u>

VERMILION PARISH POLICE JURY

MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended December 31, 1988

Section I - Internal Control and Compliance Material to the Financial Statements

##-1 Internal Control: Payroll

Findings:

Due to the limited number of employees in the accounting department, a lack of segregation of duties exists in the payroll area. In addition to preparing the payroll, the payroll clerk also places the signature stamp on the checks and distributes them to the various supervisors.

Recommendation:

We recommend that the Police Jury evaluate the assignment of duties in the payroll area and attempt to segregate the duties as much as possible and to implement additional review procedures where feasible.

Response:

Although it is believed that there already exists a suitable segregation of duties and sufficient checks and balances through the system to address potential problem areas, the administrative office will attempt to restructure work loads among the employees to address this recommendation.

##-2 Internal Control: General Fixed Assets

Findings:

During our auditing procedures performed with respect to general fixed assets, it was noted that some items were missing from the listing while others needed to be removed. Primarily, there appeared to be no formal process in place to identify those items needing to be added or removed, along with the information forwarded to personnel responsible for the upkeep of the asset records.

Recommendation:

We recommend that the Police Jury implement a system which identifies changes in the general fixed assets and forward to those responsible for upkeep of the records the information required to perform the change. In addition, we recommend the Jury require all departments to take periodic inventories of the assets within their department and reconcile those inventories to the asset records.

Response:

The Police Jury will continue to direct their middle management personnel to be thorough in their review of the asset inventory list provided annually for their department or branch unit.

VERMILION POLICE JURY

MANAGEMENT'S CORRECTIVE ACTION PLAN (MOCAP) FORM
Year Ended December 31, 1994

Section I - Internal Control and Compliance Material to the Financial Statements
(Continued)

898-1 Internal Control: General Fixed Assets (Continued)

The Police Jury Administration office will develop a system to identify new additions and removal of obsolete equipment as each item is accepted for inclusion, or branch unit.

Section II - Internal Control and Compliance Material to Federal Grants

Head Start Program - OPA 893.402

Reportable Condition:

As described in 89-1 above, due to the limited number of employees in the accounting department, a lack of segregation of duties exists in the payroll area. We recommend that the Police Jury evaluate the assignment of duties in the payroll area and attempt to segregate the duties as much as possible and to implement additional review procedures where feasible.

Requirement of Section and Urban Development

Section 8 Certificate Program - OPA 894.857

Reportable Condition:

The reportable condition at 89-1 above also applies to this grant.

898-2 Reportable Condition: Tenant Files

Finding:

During our review of forty tenant files, we noted the following:

Contract/Lease/Amendments - One contract lease was not signed by the tenant.

Inspections - During our review of the tenant files, it was noted that in two instances, inspection documents had been signed by the landlord after the effective date of the contract. Also in one instance, the inspection had been performed after the contract date.

Recommendation:

We recommend that tenant files be reviewed for accuracy and completeness.

Response:

The Police Jury will continue to urge and direct staff to review and adhere to policies and standards regarding the documentation needed for each file.

VERMILION PARISH POLICE JURY

MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)
Year Ended December 31, 1998

Section II - Internal Control and Compliance Material to Federal Awards (continued)

888-4 Compliance: Rent Reasonableness

Findings:

One file appeared to be missing a rent reasonableness assessment. While a rent reasonableness assessment could be located for a previous rental amount, one could not be located for the current contract rent.

Recommendation:

We recommend that a rent reasonableness assessment be performed again if the amount of the contract rent changes.

Response:

The Police Jury will continue to urge and direct staff to review and adhere to policies and checklists regarding the documentation needed for each file.

888-5 Compliance: SAP Payments

Findings:

During our review of the tenant files, it was noted that one SAP payment amount did not agree to the SAP payment stated in the contract.

Questioned Costs:

Questioned costs regarding this finding is estimated to be \$100.

Recommendation:

We recommend that contract rents and SAP payments be reviewed more closely to ensure that the correct amount of payment is being made.

Response:

The Police Jury will continue to urge and direct staff to review and adhere to policies and checklists regarding the documentation needed for each file.

Section III - Management Letter

The audit report did not include a management letter.